VIDYASAGAR UNIVERSITY

Paschim Midnapore, West Bengal

PROPOSED CURRICULUM & SYLLABUS (DRAFT) OF

B.COM (HONOURS) MAJOR IN MARKETING MANAGEMENT

4-YEAR UNDERGRADUATE PROGRAMME

(w.e.f. Academic Year 2023-2024)

Based on

Curriculum & Credit Framework for Undergraduate Programmes (CCFUP), 2023 & NEP, 2020

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VIDYASAGAR UNIVERSITY
B.COM (HONOURS) MAJOR IN MARKETING MANAGEMENT
(under CCFUP, 2023)

Level	YR.	SEM	Course Type	Course Code	Course Title	Credit	L-T-P	Marks		
								CA	ESE	TOTAL
BA (Hons.)	1st	I	**SEMESTER-I**							
			Major-1	**COMHMJ101**	**T: Principles of Marketing**	**4**	**3-1-0**	**15**	**60**	**75**
			SEC	**COMSEC01**	**P: Secretarial Practice**	**3**	**0-0-3**	**10**	**40**	**50**
			AEC	**AEC01**	Communicative English -1 (***common for all programmes***)	**2**	**2-0-0**	**10**	**40**	**50**
			MDC	**MDC01**	Multidisciplinary Course -1 (***to be chosen from the list***)	**3**	**3-0-0**	**10**	**40**	**50**
			VAC	**VAC01**	ENVS (***common for all programmes***)	**4**	**2-0-2**	**50**	**50**	**100**
			Minor-1	**COMMI01**	**T: Microeconomics**	**4**	**3-1-0**	**15**	**60**	**75**
					Semester-I Total	**20**				**400**
		II	**SEMESTER-II**							
			Major-2	**COMHMJ102**	**T: Principles and Practice of Management**	**4**	**3-1-0**	**15**	**60**	**75**
			SEC	**COMSEC02**	**P: E-Commerce**	**3**	**0-0-3**	**10**	**40**	**50**
			AEC	**AEC02**	MIL-1 (***common for all programmes***)	**2**	**2-0-0**	**10**	**40**	**50**
			MDC	**MDC02**	Multidisciplinary Course-02 (***to be chosen from the list***)	**3**	**3-0-0**	**10**	**40**	**50**
			VAC	**VAC02**	Value Added Course-02 (***to be chosen from the list***)	**4**	**4-0-0**	**10**	**40**	**50**
			Minor-2	**COMMI02**	**Financial Accounting**	**4**	**4-0-0**	**15**	**60**	**75**
			Summer Intern.	**CS**	**Community Service**	**4**	**0-0-4**	**-**	**-**	**50**
					Semester-II Total	**24**				**400**
					TOTAL of YEAR-1	**44**				**800**

MJ = Major, MI = Minor Course, SEC = Skill Enhancement Course, AEC = Ability Enhancement Course, MDC = Multidisciplinary Course, VAC = Value Added Course; CA= Continuous Assessment, ESE= End Semester Examination, T = Theory, P= Practical, L-T-P = Lecture-Tutorial-Practical, MIL = Modern Indian Language, ENVS = Environmental Studies

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MAJOR (MJ)

MJ-1: Principles of Marketing **Credits 04 (Full Marks: 75)**

MJ1T: Principles of Marketing **Total Lecture hours: 60**

Course contents:

Unit – I: Introduction: Concept – Nature , Scope and importance of marketing, Objectives of Marketing-Production Concept, Product Concept, Selling Concept- Selling Vs Marketing, Marketing Environment : Concept, importance and components (Economic, Demographic, Technological, Socio-cultural), Concept and importance of Marketing Mix.

Lecture hours: 10

Unit – II: Consumer Behaviour and Market Segmentation: Consumer Behaviour – Nature and importance- Consumer buying decision process- Factors influencing Consumer Buying Behaviour. Market segmentation- Concept-importance and different bases used for segmenting a market- Target Market Selection- Positioning: Concept, importance and bases- VALs Frame Work.

Lecture hours: 12

Unit –III: Product: Product- Concept- Features- Classification of Products- Concept of Product Mix, Concept of Product Line and Product Line Decisions, Basic Concepts of Branding, Packaging and Labelling and their importance in marketing a product- Concept of Product Life Cycle and different marketing strategies adopted at different stages- New Product Development Process.

Lecture hours: 15

Unit – IV: Pricing and Distribution: Pricing – Concept- Significance- factors influencing the price of a Product- Major Pricing Methods and their relative advantages and disadvantages.
Distribution Channels and Physical Distribution: Channels of Distribution- concept and importance- Types of Distribution Channels- Factors determining the selection of an effective distribution channel- Types of Intermediaries- Types of Retailers- Types of Wholesalers.

Lecture hours: 13

Unit – V: Promotional Mix: Concept – Elements of Promotional Mix – Definition, importance, criticism of advertising on socio-economic ground – Different types of Advertising and their objectives. Sales Promotion- Concept- advantages and Disadvantages - various tools of Sales Promotion- Personal Selling and Public Relations and their distinctive characteristics.

Lecture hours: 10

Suggested Readings:

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

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4. Zikmund, W.G.& D,Amico, M, *Marketing*, Ohio : South- Western College Publishing.
5. Saxen, R., *Marketing Management*, McGraw Hill India.
6. Ghosh, S., & Joshi, L.K., *Marketing Management and Human Resource Management (Text and Cases)*, LAWPOINT Publications.

MJ-2: Principles and Practice of Management **Credits 04 (Full Marks: 75)**

MJ2T: Principles and Practice of Management **Total lecture hours: 60**

Course contents:

Unit – I: Management: Concept, Importance; Nature of management: Science or art, management as a profession; Management and Administration; Process of management; Functions of Management; Levels of Management; Tasks performed at different levels.

Lecture hours: 5

Unit – II : Evolution of Management Thoughts: Taylor & Scientific Management, Fayol's Universal Principles of Management, Human Relations Approach , Elton Mayo and Hawthorne investigations, Contingency Approach, Systems Approach.

Lecture hours: 8

Unit- III : Planning and Decision Making: Concept of Planning; Types of planning; Importance; Process; Limitations; Planning premises; M.B.O: Meaning, steps, limitations.

Lecture hours: 9

Unit – IV: Organizing: Concept - Features of a Sound Organisation Structure; Formal and Informal Organisation; Line & Staff Organisation; Departmentalization; Delegation of authority; Causes of inadequate delegation and remedies; Decentralisation and its merits & demerits; Span of Management – Classical and modern approaches; Staffing

Lecture hours: 12

Unit – V: Directing: Foundations of individual and group behaviour, Motivation: Concept- importance-Theories of Motivation- Maslow's Need Hierarchy Theory, Herzberg's Two-Factor Theory, McGregor's Theory X and Theory Y.

Leadership: Concept and importance; Basic Leadership Styles - relative advantages and disadvantages.

Communicating: Meaning; Process of communication; Barriers in communication; Making effective communication **Lecture hours: 15**

Unit VI: Decision Making: Concept and importance, Types of decisions; Process of decision-making

Lecture hours: 3

Unit- VI: Co-ordination and Controlling: Concept of Co-ordination, Co-ordination and Co-operation; Techniques of effective Co-ordination.

Concept of Control; Importance; Process; Techniques of control: Feedback and Feed forward control

Lecture hours: 8

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Suggested Readings:

1. Weihrich, H. & Koontz, H., *Essentials of Management*, Tata McGraw Hill.
2. Koontz, H., Weilrich, H. & Cannice, M.V., *Management*, McGraw Hill
3. Robbins, S. P., Decenzo, D.A., Bhattacharya, S. & Agrawal, M.M., *Fundamentals of Management: Essentials, Concepts and Applications*, Pearson Education.
4. Gupta, C.B., *Management Theory & Practice*, Sultan Chand.
5. Prasad, L.M., *Principles and Practice of Management*, Sultan Chand & Sons, New Delhi
6. Rao, V.S.P. & Harikrishna, V., *Management: Text and Cases*, Excel Books.
7. Vashisht, N., *Fundamentals of Management*, Taxmann.
8. Tripathi, P.C. & Reddy, P.N., *Principles of Management*, McGraw Hill.
9. Rudani, R.B., *Principles of Management*, McGraw Hill
10. Banerjee, M., *Principles of Management*, Oxford University Press

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MINOR (MI)

MI – 1: Microeconomics **Credits 04 (Full Marks: 75)**

MI – 1T: Microeconomics **Total lecture hours: 60**

Course contents:

Unit I: Introduction: Meaning and scope of business economics; Tools used in Economics: Functional Relationship, Schedules, Graph, Slopes and its measurement; Resources, Scarcity and Efficiency; Concept of trade-offs, incentives, exchange, information and distribution; Meaning of demand and supply, concept of equilibrium. **Lecture hours: 3**

Unit II: Demand and Consumer Behavior: Cardinal utility approach: Law of demand; Elasticity of demand: price, income and cross; Consumer Behavior: Indifference curve analysis; Consumer's equilibrium (necessary and sufficient conditions); Price consumption curve; Income consumption curve and Engel curve; Price change and income and substitution effects.

Lecture hours: 12

Unit III: Production and Cost: Production function, isoquants, marginal rate of technical substitution, economic region of production, optimal combination of resources, the expansion path, isoclines, returns to scale using isoquants; Cost of Production: Social and private costs of production; long run and short run costs of production; Economies and diseconomies of scale and the shape to the long run average cost; Learning curve and economies of scope.

Lecture hours: 12

Unit IV: Market and Revenue: Concepts of Market, Different forms of market, Objective of business firm. Revenue: Marginal and Average Revenue under conditions of Perfect and Imperfect competition and their relationship with Price Elasticity.

Lecture hours: 7

Unit V: Perfect Competition: Assumptions; Equilibrium of the firm and the industry in the short and the long run including industry's long run supply curve; Measuring producer surplus under perfect competition; Demand - supply analysis including impact of taxes and subsidy.

Lecture hours: 8

Unit VI: Monopoly: Monopoly short run and long run equilibrium; Shifts is demand curve and the absence of the supply curve; Measurement of monopoly power and the rule of thumb for pricing; Horizontal and vertical integration of firms; Price discrimination.

Lecture hours: 8

Unit VII: Imperfect Competition: Monopolistic Competition: Price and output decision-equilibrium; Monopolistic Competition and economic efficiency; Oligopoly and Interdependence – Kinked demand model; Collusive oligopoly– Price-leadership model. Pricing Strategies: Concept of Price skimming, Price Penetration and Peak load pricing.

Lecture hours: 10

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Suggested Readings:

1. Maddala G.S & E. Miller, *Microeconomics: Theory and Application*, McGraw Hill Education.
2. Koutsiyannis, *Modern Microeconomics Theory*.
3. Sen, A., *Microeconomics: Theory and Application*.
4. Paul A Samuelson, William D Nordhaus, *Microelectronics*, McGraw Hill.
5. N.Gregory M., *Principles of Microeconomics*, Cengage Learning
6. Ahuja, H.L., *Modern Microeconomics*, S. Chand
7. Sarkhel, J. & Salim, S., *Microeconomics*, Book Syndicate

MI-2: Financial Accounting **Credits 04 (Full Marks: 75)**

MI – 2T: Financial Accounting **Total Lecture hours: 60**

Course contents:

Unit – I: Introduction to Financial Accounting: Basis of Accounting: Cash basis, Accrual basis, Hybrid basis; Accounting Concepts and Principles - Entity concept, Going Concern Concept, Money Measurement concept, Dual Aspect Concept, Periodicity or accounting Period Concept, Matching Concept, Realization concept, Cost Concept, Materiality concept, Consistency principle, Full Disclosure Principle, Conservatism principle etc.; GAAP, Accounting Standards: Concept, Features & Advantages – Ind AS- Procedure for issuing Ind AS; IFRS – Concept, Features and Advantages.

Lecture hours: 10

Unit-II: Branch Accounts: Concept of Branch; Different types of Branches. Preparation of Branch account- Dependent Branch and Independent Branch; Dependent Branch: Synthetic method, Analytical Method, Final Accounts Method(Cash Basis –Wholesale Price Basis) Preparation of Branch Trading and P/L account.(at cost & at IP) – Normal and abnormal losses– Preparation of Branch Stock, Branch Stock Adjustment etc. A/C (at cost and at IP)

Lecture hours: 11

Unit-III: Consignment Accounts :Introduction ; Meaning – Consignor, Consignee, Goods Invoiced at Cost Price, Goods Invoiced at Selling Price; Normal and abnormal Loss; Valuation of Stock- Valuation of Goods in Transit; Stock Reserve; Journal Entries – Ledger Accounts in the books of Consignor-problems**.**

Lecture hours: 9

Unit-IV: Hire Purchase System: Meaning; Difference with Instalment payment system; Recording of transaction in the books of buyer – allocation of interest – use of Interest Suspense a/c – partial and complete repossession Books of Seller – Stock and Debtors A/C (with repossession); Books of Seller – H.P. Trading A/C without HP Sales and HP Debtors and General Trading A/c (with repossession).

Lecture hours: 11

Unit –V: Royalty Accounts: Introduction-Meaning- Terms used in royalty agreement: Lessee, Lessor, Minimum Rent; Short workings –Recoupment of Short Working; Accounting Treatment in the books of

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Lessee only; Journal Entries and Ledger Accounts including minimum rent account; Sub-lease in Royalty Accounting

Lecture hours: 9

Unit-VI: Partnership: Dissolution of partnership Firm, Modes of dissolution; Accounting treatment: Insolvency of partner- Settlement of Insolvency Loss in the event of Personal Insolvency/ Firm Insolvency - decision in Garner vs. Murray case (Excluding Insolvency of all partners, piecemeal distribution)

Lecture hours: 10

Suggested Readings:

1. Mukherjee, S. and Mukherjee, A.K., *Financial Accounting Vol. I & II*, Oxford University Press
2. Hanif, M. & Mukherjee, A., *Financial Accounting, Vol. I & II*, McGraw Hill
3. Sukla,M.C., Grewal, T.S., Gupta, S.C., *Advanced Accountancy, Vol. I & II*, S Chand
4. R. L.Gupta & Radheswamy, *Advanced Accountancy, Vol. I & II*, S. Chand
5. Maheshwari, S.N. & Maheshwari, S.K., *Advanced Accountancy Vol. I & II*, Vikash Publishing House Pvt. Ltd.
6. Basu, A., *Principles& Applications of Accounting, Vol. II*, Tee Dee Publications
7. Basu and Das, *Principles and Practices of Accounting*, Rabindra library, Kolkata.
8. S.Kr. Paul & Chandrani Paul, *Financial Accounting, Vol-I & II*, New Central Book Agency (P) Ltd., Kolkata
9. Accounting Standards issued by ICAI.

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SKILL ENHANCEMENT COURSE (SEC)

SEC 1: Secretarial Practice **Credits 03 (Marks: 50)**

SEC1P: Secretarial Practice **Total lecture hours: 45**

[Medium of answering the paper should be mandatorily in English]

Course Outline:

Unit-I: Secretary: Introduction – Types of secretaries – Qualities required – Duties and Responsibilities – Functions - Appointment in a Partnership Firm

Lecture hours: 6

Unit II: Company Secretary: Qualification, Secretarial Standard issued by ICSI- Appointment in a Company - Duties and Responsibilities – Functions

Lecture hours: 8

Unit-III: Drafting: Introduction – Principles – Fowlers' Five Rules – Do's and Don't – Types of Commercial Drafting – features

Lecture hours: 8

Unit-IV: Meeting: Introduction – Types of company meeting – Meeting of Partnership firm, Co-operative Society – Notice – Agenda – Drafting of Notice of Annual General Meeting (AGM), Extraordinary AGM

Lecture hours: 9

Unit-V: Minute and Resolution: Introduction – Requirement – Ordinary resolution & Special resolution - Drafting of minutes and resolution of an AGM, Special resolution – Drafting of resolution of a partnership firm, cooperative society

Lecture hours: 8

Unit-VI: Correspondence: Types of Communication – a) Thanks-giving letter b) Lodging grievance c) Letter to the editors d) Letter to Debtor/creditor/ vendor e) Communication with banks f) Letter of Condolences g) Press release h) Drafting show cause notice i) Drafting response to show cause notice

Lecture hours: 6

Practical [Marks 30]

I. Drafting: Draft Minutes & Resolution as mentioned in Unit-V & Unit-VI. [Marks 10]
II. Make an oral presentation of a business topic in MS Power Point using (a) Table (b) Chart (c) Diagram (d) Pictures [Marks 20]

Viva [Marks 10]
All topics mentioned above with special emphasis to Unit-I to Unit-IV

Preparation of a working Note Book: [Marks 10]
Prepare a report using AI tools [approx. 2000 words]

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Suggested Readings:

1. Study Material of Institute of Company Secretaries of India
2. Kapoor, N.D., *Company Law and Secretarial Practice*, Sultan Chand Publication
3. Kuchhal, M.C., *Secretarial Practice*, Vikas Publication
4. Sahai, I.M., *Office Management and Secretarial Practice*, Sahitya Bhawan Publication

SEC 2: E-Commerce **Credits 03 (Full Marks: 50)**

SEC 2P: E-Commerce **Total lecture hours: 45**

Course Outline:

Unit 1: Digital Payment: Concept, Methods of E-payments (Debit Card, Contactless debit cards, Credit Card, Smart Cards, e-Money, Virtual Card, Prepaid Card, Gift Card, Digital currency, Digital Rupee or eINR or E-Rupee); Understanding of different types of cards: Rupay, Master Card, Maestro, Visa; Use of electronic or digital wallet; Use of Digital signature (Installation procedures, Desktop settings, working and legal provisions), Registration of digital signature in Income Tax, GST and ROC. Installation of mSigner/ emBridge for DSC working. PIN Change in DSC. Digital token based e-payment system; Payment gateways: UPI Apps, BHIM UPI, PhonePe, Amazon pay and other UPIs, Aadhaar-Enabled Payment Systems; Online insurance policy generation (General and life); Comparing products/services through apps; Payment of utility bills using debit card/Credit card/Internet Banking/Mobile Banking/UPI.

Lecture hours: 15

Unit 2: On-line Business Transactions and e- Marketing: Meaning, purpose, advantages and disadvantages of transacting online; mAadhaar –App; myAadhaar (Download Aadhaar, Order Aadhaar PVC card, Address update, Generate Virtual ID, Lock/ Unlock Biometric); DigiLocker (Get issued documents, Drive, Search documents, DigiLocker services); Internet Banking: meaning, concepts, importance, electronic fund transfer (Add/ Edit of Beneficiaries); Online opening of savings bank a/c; Process of NEFT, RTGS, IMPS, ECS; Account Statement Generation, Online opening of Fixed Deposit/ Recurring Deposit, Prematurity of Fixed / Recurring Deposit online; Online debit card application, Green PIN Generation, ATM Blocking, PIN Change without visiting ATM, Fund transfer using ATM; Online PAN application, Registration in Income Tax, E-verification of IT return through AADHAAR. Aadhaar PAN Link; Application for loans; CIBIL Score Generation; Online shopping (Amazon, Alibaba, Flipkart, Myntra, Ajio), Register as seller on e-commerce website like Amazon

Lecture hours: 15

Unit 3: Website designing: Introduction to HTML; tags and attributes: Text Formatting, Fonts, Hypertext Links, Tables, Images, Lists, Forms, Frames, Cascading Style Sheets.

Lecture hours: 15

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Mode of evaluation/ assessment:

Practical **[Marks: 30]**

Any three of the following: (10 x 3)

i. Opening bank account online
ii. Online fund transfer
iii. Online debit card / credit card application
iv. Online shopping
v. Online application for loans
vi. Online opening and closing of Fixed Deposit / Recurring Deposit account
vii. Online comparison of insurance products
viii. Online purchase of insurance product
ix. Website designing
x. Payment of utility bills

Preparation of Working notebook **[Marks: 10]**

Prepare a hand-written report in English on Digital payment as mentioned in Unit-1 of the syllabus (approx. 2000 words).

Viva-voce **[Marks: 10]**

Suggested Readings:

1. Joseph, P.T., E-*Commerce: An Indian Perspective*, PHI Learning
2. Madan, S., E-*Commerce*, Taxmann
3. Kar, S., Bhunia, A. & Chakraborty, S., *E-Commerce*, Lawpoint Publications.
4. Dhar, Maity and Baidya, *E-Commerce*, International Publishing House.
5. Bharkar, B, *E-Commerce*, TataMc-Graw Hill.
6. Shivani Arora, E-Commerce, Taxmann
7. Maity, S. & Sadhukhan, S., E-commerce and Business Communication, McGraw Hill India

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