



Shiksha Mandal's

# G. S. College of Commerce, Wardha (Autonomous)

B.Com. (Major in Accountancy & Business Studies)



Semester – III

## Company Law (BCABS 3.1)

Teaching Hours: 60

Total Credit: 04

Total Marks:  
70+30=100

Group: Major Core

### Objectives:

1. To impart basic knowledge of the provisions of Companies Act 2013.
2. To familiarize students with the legal regulations related to registration of a company.
3. To impart knowledge about important documents that define a company.
4. To impart knowledge of company functioning.

### Learning Outcomes: After learning this course, students will be able to –

1. **Classify** different types of companies under the Companies Act 2013, including registered, public, private, one-person, and others, and explain their respective features, privileges, and exemptions. **(Understand).**
2. **Interpret** the duties and liabilities of promoters, understand the preliminary steps involved in company incorporation, and explain the online registration process, issuance of certificates, and provisional contracts. **(Evaluate).**
3. **Apply** the principles of Memorandum of Association (MOA) and Articles of Association (AOA) to understand their clauses, alterations, and the legal implications of ultra vires transactions. Analyze the requirements and types of prospectuses and their significance. **(Apply).**
4. **Analyze** the concept of company meetings, including their requisites for validity, different types, and voting procedures. Evaluate the role of resolutions and assess the effectiveness of various voting methods, including postal ballot and e-voting. **(Analyze).**

Unit	Content
I	<b>Introduction to companies act 2013</b> (as amended from time to time), features, Kinds of companies: Registered company, Public company, private company-privileges and exemptions of a private company, Conversion of Private company to Public company, conversion of Public company to Private company, One person company: Provisions and exemptions of OPC, Conversion of OPCs into private and public companies, Holding and subsidiary company, Government company, Foreign Company, Sec 8 Company.
II	<b>Formation of company</b> – Promotion: duty and liabilities of promoters, legal position of promoters. <b>Incorporation:</b> Preliminary steps, online registration of a new company, certificate of incorporation, commencement of business, certificate of commencement of business, CIN, provisional contracts.
III	<b>Documents:</b> Memorandum of association- clauses and alterations Articles of association- Content and alterations. Doctrine of ultra vires- effects of ultra vires transactions. <b>Prospectus:</b> Meaning, requirements of a prospectus, abridged prospectus, shelf prospectus, misleading prospectus.
IV	<b>Company meetings</b> – Meaning of meeting, kinds of meetings, Requisites of a valid general meeting: notice, agenda, quorum, chairman, voting by poll, voting through postal ballot, procedure to be followed for conducting business through postal ballot, E-voting, Proxy and its provisions. <b>Resolutions:</b> Types of resolutions.



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Semester – III

## Books Recommended:

1. **Company Law & Secretarial Practice.** Sultan Chand & Sons, Kapoor, N.D: New Delhi.
2. **Indian Company Law,** Singh Avtar, Eastern Book Company, Lucknow.
3. **Company Law and Secretarial Practice,** Dr. R.K. Nelakha, Ramesh Book Depot, Jaipur.
4. **Corporate Laws,** Anil Kumar; Taxmann Publication.





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**Semester – III**

**Financial Accounting – I (BCABS 3.2)**

**Teaching Hours: 60**

**Total Credits: 4**

**Total Marks:**  
**70+30 =100**

**Group: Major Core**

**Objective:**

1. To understand the concept of final accounts for sole traders and develop the ability to prepare trading, profit and loss, and balance sheet accounts, including adjustments.
2. To gain insight into the final accounts of cooperative societies and develop the proficiency to prepare them in accordance with relevant legal provisions.
3. To understand the concept of joint ventures and develop the ability to account for them using different methods.
4. To comprehend the concept of depreciation and its methods and acquire the skills to account for depreciation using different techniques.

**Learning Outcomes:** After learning this course, students will be able to –

1. **Demonstrate** the ability to analyze and synthesize financial data to prepare comprehensive final accounts for sole traders, integrating adjustments, and evaluate the financial health of the business.
2. **Apply** their understanding of legal provisions and financial principles to create accurate final accounts for cooperative societies and appraise the financial performance critically.
3. **Develop** the capacity to evaluate, compare, and justify different methods of accounting for joint ventures, and synthesize this knowledge to select the most appropriate approach for specific business scenarios.
4. **Demonstrate** proficiency in analyzing, applying, and evaluating various methods of depreciation, synthesizing their understanding to make informed decisions regarding asset valuation and financial reporting.

Unit	Content
I	<b>Final Accounts of Sole Traders:</b> <b>Theory:</b> Meaning of Final Accounts, Characteristics and Format of Trading A/c, Profit and Loss A/c and Balance Sheet, Meaning and nature of Adjustments. <b>Practical Problems:</b> Preparation of Trading A/c, Profit and Loss A/c and Balance sheet from Trial balance and Adjustments
II	<b>Final Accounts of Co-Operative Society:</b> <b>Theory:</b> Meaning and Introduction of Co-operative Society, Characteristics of and Usefulness of Co-operative Society, Limitations of Co-operative society, Types of Co-operative Society, Meaning, Format and Characteristics of Profit and Loss Appropriation A/c. <b>Practical Problems:</b> Preparation of Trading A/c, Profit and Loss A/c, Profit and Loss Appropriation A/c and Balance sheet As per Maharashtra Co-operative Society Act, 1960.
III	<b>Joint Venture:</b> <b>Theory:</b> Meaning of Joint Venture, Characteristics of Joint Venture, Advantages and Disadvantages of Joint Venture, Methods of Joint Ventures, Distinction between Joint Venture and Partnership. <b>Practical Problems:</b> Preparation of various accounts as per Memorandum, Centralized Method and Decentralized Method of Joint Venture.



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## Semester – III

IV	<p><b>Depreciation:</b></p> <p><b>Theory:</b> Meaning of Depreciation, Nature, Characteristics and Advantages of Depreciation, Need of Depreciation, Various Methods of charging Depreciation (i) Straight line method, ii) Reducing balance method iii) Annuity method iv) Depreciation fund method v) Depreciation fund insurance policy method.</p> <p><b>Practical Problems:</b> Preparation of Depreciation A/c, Machinery A/c under: (i) Straight line method ii) Reducing balance method iii) Annuity method iv) Depreciation fund method v) Depreciation fund insurance policy method.</p>
<b>Books Recommended:</b>	
<ol style="list-style-type: none"><li>1. <b>Financial Accounting</b>, Paul, S. K, New Central Book Agency</li><li>2. <b>Financial Accounting for Managers</b>, Ghosh, T. P. Taxman Allied Service</li><li>3. <b>Financial Accounting</b>, Mohammed Hanif, Amitabh Mukherjee, S. Chand Publications</li><li>4. <b>Financial Accounting</b>, Dr. V. K. Goyal, Excel Books Publications</li><li>5. <b>Financial Accounting</b>, Jain S.P., Narang K.L., Kalyani Publishers, Delhi.</li><li>6. <b>Financial Accounting</b>, Grewal, Shukla, S. Chand (Sultan Chand Publications), Delhi</li></ol>	







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**Semester – III**

Business Economics (BCABS 3.3.1)			
Teaching Hours: 60	Total Credits: 4	Total Marks (70+30=100)	Group: Minor
<b>Objectives:</b> <ol style="list-style-type: none"><li>1. To provide the students an understanding of basic concepts of business economics and demand analysis.</li><li>2. To help students understand the requirements of business decision making and production analysis.</li><li>3. To make the students familiar with costing concepts and revenue analysis.</li><li>4. To provide knowledge to the students regarding market structures and competition.</li></ol>			
<b>Learning Outcomes:</b> <p>After learning this course, students will be able to –</p> <ol style="list-style-type: none"><li>1. <b>Understand</b> the important concepts of Business Economics, and further delve deeper into concepts related to Demand analysis like, Elasticity of demand and Indifference curve.</li><li>2. <b>Analyze</b> how the producers make decisions based on production function in short run and long run.</li><li>3. <b>Evaluate</b> the importance of cost analysis and revenue analysis for a business.</li><li>4. <b>Apply</b> the knowledge regarding various types of markets and how the companies function in a given nature of market &amp; competition in realistic situations</li></ol>			
Unit	Content		
I	<b>Introduction to Business Economics</b> <ul style="list-style-type: none"><li>• Concept, Nature, Scope of Business Economics.</li><li>• Demand -Meaning of Demand, Determinants of Demand, Law of Demand, Expansion and Contraction of Demand, Increase and Decrease of Demand</li><li>• Elasticity of Demand - Concept, Methods, Types of Elasticity of Demand, Degrees of Price Elasticity of Demand, Factors affecting Elasticity of Demand, Case Study on Oil Refining Companies and Price Elasticity of Demand.</li><li>• Indifference Curve - Meaning, Properties of Indifference curve, Indifference map</li></ul>		
II	<b>Business Decision-Making and Production Function</b> <ul style="list-style-type: none"><li>• Supply -Concept of Supply, Law of Supply, Elasticity of Supply.</li><li>• Determination of Equilibrium price through market forces (Demand and Supply), Case Study on Demand and Supply of Gold in India</li><li>• Production Function - Meaning of Production Function, Short Run &amp; Long Run Production Function</li><li>• Isoquant - Meaning, Properties.</li><li>• SDG 12 - Sustainable Consumption and Production - Concept, Targets and Indicators.</li><li>• Case study on Inability in taking strategic timely decisions a cause for Nokia's failure</li></ul>		
III	<b>Costing Concepts &amp; Revenue analysis</b> <p><u>Costing Concepts:</u></p> <ul style="list-style-type: none"><li>• Cost Function - Meaning of Cost Function</li><li>• Introduction to Various Short &amp; Long Run Costing Concepts : Concept of Total Cost, Average Cost, Marginal Cost, Supply chain costs and drivers of supply chain costs.</li><li>• Relationship between Average Cost and Marginal Cost</li></ul> <p><u>Revenue Analysis</u> – Meaning of Revenue, Concept of Total Revenue, Average Revenue and Marginal Revenue, Relationship between Average Revenue and Marginal Revenue</p>		



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## Semester – III

	<ul style="list-style-type: none"><li>Theory of Firm- Objectives of a firm and profit maximization</li></ul>
IV	<p><b>Market structure and competition:</b></p> <p><u>Market:</u></p> <ul style="list-style-type: none"><li>Market - Meaning, Features, Types.</li></ul> <p><u>Perfect Competition</u> - Meaning, features, Equilibrium of Industry and of Firm in short run (Price Output Determination in short run).</p> <p><u>Imperfect Competition.</u></p> <ul style="list-style-type: none"><li>Monopoly- Meaning, features, types, Equilibrium of firm (Price-Output Determination in short run), Price Discrimination- meaning, types, conditions for price discrimination to be profitable.</li><li>Monopolistic Competition – Meaning, features, Equilibrium of firm (Price- Output Determination in short run)</li><li>Oligopoly - Meaning, features, kinked demand curve, Nash Equilibrium in Prisoner's Dilemma concept</li></ul>
<p><b>Books Recommended:</b></p> <ol style="list-style-type: none"><li>1. Introduction to Modern Economics, Hardwick, Khan &amp; Langmead, An, Longman London &amp; New York, Revised Edition.</li><li>2. Advanced Economic Theory (Micro Economic Analysis), H. L. Ahuja, S. Chand &amp; Co Ltd, 11th Edition, 2004.</li><li>3. Modern Economics, H. L. Ahuja, S. Chand &amp; Co Ltd, 11th Edition, 2004.</li><li>4. Micro Economics, P. N. Chopra, Kalyani Publishers.</li><li>5. Micro Economics, D. D. Chaturvedi, Galgotia Publishing Company</li></ol>	



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Semester – III

## MS-Office (BCABS 3.3.2)

Teaching Hours: 60

Total Credits: 4

Total Marks:  
70+30 = 100

Group: Minor

### Objective:

1. To understand formatting features in Ms Word with Mail merge, Templates to maintain consistency to create professional looking documents.
2. To analyze large datasets through Excel sorting, filtering and different data analysis tools.
3. To explore data modelling and advanced functions to visualize data creatively and communicate insights effectively.
4. To evaluate organization and structure of PowerPoint presentations in order to ascertain their logical flow.

**Learning Outcomes:** After learning this course, students will be able to –

1. **Understand** and **recall** the functionalities, tools and commands available in MS Word.
2. **Analyze** financial data and perform functions to evaluate financial scenarios.
3. **Apply** statistical analysis tools and technique to interpret data for business insights and faster decision making.
4. **Evaluate** the effectiveness of the contents in PowerPoint presentation including visual themes for diverse audiences.

Unit	Content
I	<b>Microsoft Word :-</b> Introduction to MS-Office 2019, Installation, Word:- Introduction to MS-Word, Working with toolbars & ribbons, Components of MS-Word Window, Inserting Tables, Mail-merge, Macros, Templates.
II	<b>MS-Excel:-</b> Introduction to MS-Excel:- Introduction to MS-Excel, Elements of MS-Excel workbook, Navigation, Entering & Editing, Formatting cells, Formula and Functions, V-lookup, H-lookup, Data Sorting, Conditional Formatting, Filtering, Goal Seek, Tables, Views, Charts, Linking.
III	<b>Advanced Excel -</b> INDEX and MATCH, IF with AND, OR, OFFSET combined with other functions, CHOOSE for creating scenarios, INDIRECT combined with other functions, XNPV and XIRR CELL, COUNTA, and MID functions combined together, PMT, IPMT, and principal payment calculations, Subtotal and Data Consolidation, Pivot Table, Protection.
IV	<b>Microsoft PowerPoint:</b> - Introduction to MS-PowerPoint, Insertion, deletion, Copying Slides, Slide numbering, Header & Footer, Different Layouts, Master Slide, Inserting Tables, Sounds, Charts, Different Objects, Animation, Slide Transition.

### Books Recommended:

1. **A First Course In Computers**, Sanjay Saxena, Vikash Publishing House Pvt. Ltd. New Delhi
2. **Mastering MS-Office**, Bittu Kumar
3. **Mastering Advanced Excel**, Ritu Arora



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Semester – III

Marketing Management (BCABS 3.3.3)			
Teaching Hours: 60	Total Credits: 4	Total Marks: 70+30 = 100	Group: Minor
<b>Objective:</b> 1. To introduce students to the fundamental concepts and principles of marketing. 2. To enable students to understand the importance of market segmentation, targeting, and positioning strategies in marketing management. 3. To provide students with a comprehensive understanding of product management processes and strategies. 4. To familiarize students with the various elements of the promotion mix and their role in marketing Communications.			
<b>Learning Outcomes:</b> After learning this course, students will be able to – 1. <b>Analyze</b> the various philosophies of marketing and their significance in contemporary business environments. 2. <b>Formulate</b> effective positioning strategies for products or services based on market analysis and differentiation. 3. <b>Evaluate</b> the role of branding and packaging in product differentiation and consumer perception. 4. <b>Develop</b> integrated marketing communication plans for specific products or services considering diverse promotional channels and target markets.			
Unit	Content		
I	<b>Introduction to Marketing</b> –Market Definition, Types of Markets, Importance & Objectives of Marketing, Core concepts of Marketing, Different philosophies of marketing, Role of Marketing, Relationship of Marketing with other functional areas, concept of marketing mix, The marketing environment, Relationship marketing, Database marketing, Online marketing.		
II	<b>Market segmentation, Targeting &amp; Positioning</b> - Concept, Need for segmentation, Bases for segmenting markets, Benefits of segmentation. Targeting-Introduction, selection of target market, evaluating market segments, selecting market segments. Positioning-Definition, Selecting the positioning platform, differentiating market offering, Case Study.		
III	<b>Product Management</b> – Meaning of product, Product Classifications, Difference between Consumer goods and Industrial goods, New Product Development process, Product life Cycle – Introduction, Importance of PLC, Phases of PLC. Branding: Meaning of Branding, types of branding, benefits of branding. Packaging: Meaning, Types of Packaging, advantages of Packaging		
IV	<b>Promotion Decisions</b> – Meaning, Objectives & Importance, Promotion mix -Objectives & advantages, Advertising, Publicity, Public Relations, personal selling, Sales promotion & Digital marketing, New issues in marketing – Globalization, Consumerism, need for consumer protection, Social aspects of Marketing, Green Marketing.		
<b>Books Recommended:</b> 1. <b>Marketing Management:</b> Philip Kotler, Prentice Hall India, New Delhi 2. <b>Marketing Management:</b> Sherlekar, Himalaya Publishing House 3. <b>Marketing Management:</b> Text & Cases, By Rajagopal, Vikas Publishing House 4. <b>Modern Marketing:</b> Bhagwati. Pillai- S. Chand Publications.			





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Semester – III

Direct Taxes (BCABS 3.4.1)			
Teaching Hours: 30	Total Credits: 2	Total Marks: 35+15 = 50	Group: Generic/Open Elective
<b>Objectives:</b> <ol style="list-style-type: none"> <li>To develop a comprehensive understanding of the fundamental concepts and legal provisions of the Income Tax Act 1961, including the distinction between exemptions and deductions, and the rules for determining residential status of taxpayers.</li> <li>To acquire practical skills in computing taxable income from various sources including salary, house property, and other sources, by applying relevant deductions and understanding tax computation principles as per the applicable tax slabs and rates.</li> </ol>			
<b>Learning Outcomes:</b> After learning this course, students will be able to – <ol style="list-style-type: none"> <li><b>Demonstrate</b> proficiency in understanding concepts of income tax by exhibiting a thorough understanding of fundamental tax concepts such as agricultural income, assessee classification, assessment year determination, and the distinction between gross total income, exemptions, and deductions within the framework of the Income Tax Act 1961. <b>(Understand)</b>.</li> <li><b>Apply</b> taxation principles to Income Sources: Students will demonstrate the ability to analyze and compute taxable income from salary, house property, and other sources, including the valuation of perquisites and the application of relevant deductions, thereby gaining practical skills essential for tax computation and compliance. <b>(Apply)</b>.</li> </ol>			
Unit	Content		
I	<b>Introduction of Income Tax Act 1961 and basic concepts</b> <ol style="list-style-type: none"> <li><b>Basic concepts</b> – Introduction of Income Tax Act 1961; Finance Act; Concepts of - Agricultural income, Assessee, Assessment year, Previous year, Person, Income, Gross total income, Charge of Income Tax; Difference between Exemptions and Deductions; Introduction to Heads of Income.</li> <li><b>Residential Status</b> - Rules for determining residential status of Individual, HUF, Firm and Company, need to determine residential status, Incidence of tax; Problems on determining residential status.</li> </ol> <b>Income from Salary</b> <ol style="list-style-type: none"> <li><b>Income from Salary</b> – Scope of Chargeability (Section 15); Salary, Allowances, perquisites, exemptions and deductions.</li> <li><b>Allowances</b> – House Rent Allowance, Transport Allowance, Children Education Allowance, Medical allowance.</li> <li><b>Perquisite</b> – Valuation of Rent- free Accommodation; Motor Car; Valuation of medical facility.</li> <li>Practical problems on computation of income from salary (excluding retirement benefits).</li> </ol>		
II	<b>Computation of Taxable Income and Income tax of an Individual Assessee</b> <ol style="list-style-type: none"> <li>Computation of Gross Total Income, Deductions under Sections 80C, 80D, 80DD, 80DDB, 80E, 80GG, 80TTA, 80TTB and 80U.</li> <li>Income tax slabs and rates as per old and new tax regime including Education cess, Higher education cess, surcharge (as applicable for relevant assessment year).</li> <li>Problems on Computation of Gross Total Income, Taxable Income and Income Tax liability of an Individual assessee considering the computed income under the heads of Salary, House Property and</li> </ol>		



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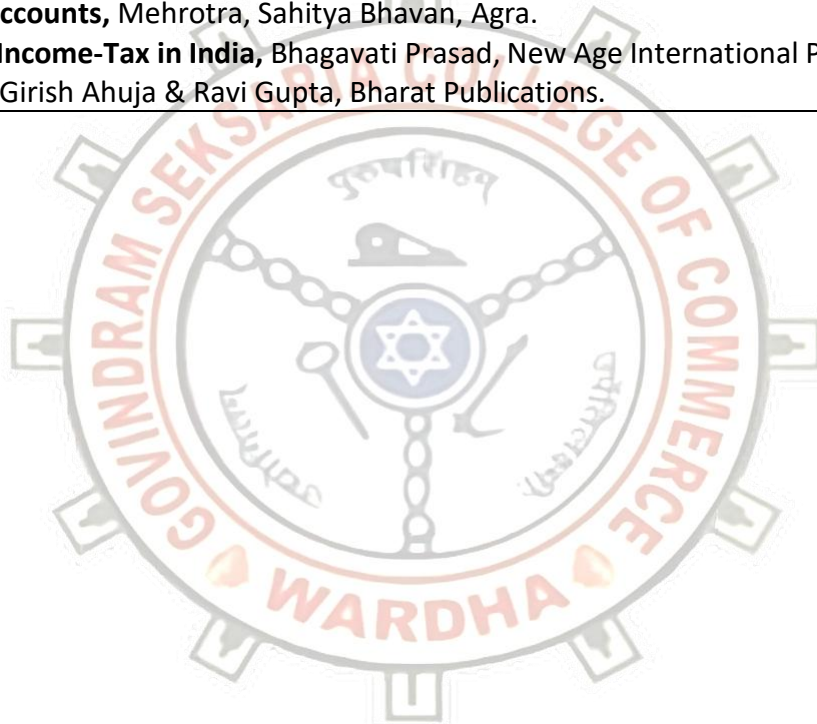
Semester – III

Other Sources.

**Note: Academic year will be considered as Assessment Year.**

## Books Recommended:

1. **Direct Tax**, ICAI Module for Intermediate
2. **Students Guide to Income Tax**, Vinod K. Singhania Publisher, Taxmann Publications Pvt Ltd, New Delhi.
3. **Systematic Approach to Taxation**, Dr. Girish Gupta, Dr Ravi Ahuja, Bharat Publications
4. **Students Handbook on Income Tax**, T. N. Manoharan and G. R. Hari, Snow White Publications.
5. **Direct Tax Laws**, T. N. Manoharan and G. R. Hari, Snow White Publications.
6. **Students Guide to Income Tax**, Dr Monica Singhania / Dr. Vinod K Singhania, Taxmann Publications Pvt Ltd, New Delhi.
7. **Students Guide to Income Tax with Problems and Solutions (Combo)**, Dr Monica Singhania / Dr. Vinod K Singhania, Taxmann Publications Pvt. Ltd, New Delhi.
8. **Income Tax Law & Accounts**, Mehrotra, Sahitya Bhavan, Agra.
9. **Law and Practice of Income-Tax in India**, Bhagavati Prasad, New Age International Publishers, New Delhi.
10. **Direct Tax Laws**, Dr. Girish Ahuja & Ravi Gupta, Bharat Publications.





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Semester – III

International Trade & Business Administration (BCABS 3.4.2)			
Teaching Hours: 30	Total Credit: 02	Total Marks: 35+15=50	Group: Generic/Open Electives
<b>Objectives:</b> 1. To understand the essentials of international trade and nature of protectionism. 2. To discover the internationalization process and gain knowledge of various factors that have an impact on the functions of the business.			
<b>Learning Outcomes:</b> After learning this course, students will be able to – 1. <b>Understand</b> the various concepts involved in international trade & its importance and <b>Analyze</b> various factors affecting international trade and strategize. 2. <b>Perceive</b> approaches to international trade and <b>Evaluate</b> various modes of entry in to international business and should be able to <b>select</b> the best mode of entry given a situation.			
Unit	Content		
I	<b>Introduction to International Trade:</b> Definition, scope, objectives, advantages, and disadvantages of international trade. Overview of theories of international trade – Classical theories & Modern theories Role of International Financial Institutions in international trade. World trade & protectionism - Tariffs and non-tariff barriers. Concept & significance of balance of payment and balance of trade.		
II	<b>International Market Entry &amp; Expansion strategies:</b> Internationalization process, modes of entry to international trade. International business approaches: Ethnocentric, Polycentric, Regio centric & Geo centric. Various micro & macro factors affecting international trade. Regional trade agreement (European union, SAARC, NAFTA, BRICS, ASEAN) & types of trade agreements. Case study based on modes of entry to international business / internationalization process.		
<b>Books Recommended:</b> 1. <b>International Business</b> , Daniels John, D. Lee H. Radenbaugh, and David P. Sullivan Pearson Education. 2. <b>International Business</b> , Czinkota, Michael R, et. Al the Dryden Press, Fortworth. 3. <b>International Business</b> , K. Aswathappa, McGraw Hill Education. 4. <b>International Business Environment</b> , Francis Cherunilam – Himalaya Publishing House. 5. <b>International Business (Text and cases)</b> , P. Subba Rao – Himalaya Publishing House			



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**Semester – III**

Digital Marketing (BCABS 3.5)			
Teaching Hours:  45 (Theory + Practical)	Total Credits: 2	Total Marks: 35+15=50	Group: Vocational Skill Course
<b>Objectives:</b> 1. To provide students a foundational understanding of digital marketing concepts, tools, and techniques 2. To develop the students with the importance of digital marketing in today's business landscape and its role in achieving organizational goals.			
<b>Learning Outcomes:</b> After learning this course, students will be able to 1. <b>Understand</b> the fundamental concepts of digital marketing, including, social media marketing, email marketing, and content marketing. 2. <b>Apply</b> the basic skills of planning and implementation in digital marketing strategies which is suitable for different business objectives.			
Unit	Content		
I	<b>Foundation of Digital Marketing:</b> Digital Marketing, Definition, and scope of digital marketing, Core Concepts of Digital Marketing: Search Engine Optimization (SEO), Online consumer behavior. Legal and Ethical Considerations in Digital Marketing. Digital Marketing Strategy: Setting SMART objectives, Developing a digital marketing plan, Integration with traditional marketing strategies.		
II	<b>Digital Marketing Channels and Strategies</b> Social Media Marketing (SMM): Social Media Marketing process, Social media platforms overview: Facebook, Instagram, Twitter, LinkedIn. Content Marketing: Content types Blog posts, videos, infographics. Email Marketing: Email campaign planning and execution.		
<b>Books Recommended:</b> 1. <b>Digital Marketing: Strategy, Implementation and Practice</b> by Rajiv Batra, Tapan Panda, and Amarjeet Singh, published by Pearson Education India. 2. <b>Digital Marketing: A Practical Approach</b> by Harpreet Kaur, published by Oxford University Press India. 3. <b>Digital Marketing: Concepts and Strategies</b> by Bidyut Bikash Dhar and Debalina Chattopadhyay, published by McGraw Hill Education India. 4. <b>Digital Marketing: Strategy, Implementation and Practice in India</b> by Sameer Mathur and Rajiv Mathur, published by McGraw Hill Education India. 5. <b>Digital Marketing: An Indian Perspective</b> by Kannan P.K and Chitra S, published by Pearson Education India.			





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Semester – III

## Hindi (BCABS 3.6.1)

Teaching Hours:  
30

Total Credit: 02

Total Marks:  
35+15 = 50

Group: Ability Enhancement Courses

### Course Objectives:

1. To understand and appreciate the literary works in prose by renowned Hindi authors, focusing on their themes and messages.
2. To explore and comprehend the poetic expressions of various Hindi poets, delving into the emotions and ideas conveyed through their poems and develop practical skills in translation, advertisement writing, and business vocabulary enhancement in Hindi.

### पाठ्यक्रम का उद्देश्य:

1. प्रमुख हिंदी लेखकों द्वारा लिखित गद्य की विभिन्न कृतियों को समझना तथा उनमें निहित मूलभूत विषयों और संदेशों पर ध्यान केंद्रित करना।
2. विभिन्न हिंदी कवियों द्वारा रचित कविताओं की व्याख्या करना, तथा उनके माध्यम से व्यक्त की गई भावनाओं और विचारों को समझना।
3. हिंदी में अनुवाद, विज्ञापन लेखन और व्यावसायिक शब्दावली के प्रयोग में सुधार के लिए प्रायोगिक कौशलों का विकास करना।

### Learning Outcomes: After learning this course, students will be able to –

1. Analyze and interpret the prose works of Dr. Abdul Kalam, Dr. Krishna Kumar Mishra, and Narayan Murthy, identifying the central themes and moral values conveyed in their writings.
2. Analyze the poems of Santosh Kumar Badal, Sohan Lal Dwivedi, and Methili Sharan Gupta, discerning the emotions, philosophies, and societal concerns expressed in their verses and demonstrate proficiency in translating texts from English to Hindi, crafting effective advertisements in Hindi, and expanding their business vocabulary in Hindi, facilitating communication in professional contexts.

### शिक्षा परिणाम:

इस पाठ्यक्रम के अध्ययन के पश्चात छात्र निम्नलिखित कार्यों में सक्षम होंगे:

1. डॉ. ए. पी. जे. अब्दुल कलाम, डॉ. कृष्ण कुमार मिश्र और नारायण मूर्ति की गद्य रचनाओं का विश्लेषण एवं व्याख्या कर सकेंगे, तथा उनकी लेखनी में निहित प्रमुख विषयों और नैतिक मूल्यों की पहचान कर सकेंगे।
2. संतोष कुमार बादल, सोहन लाल द्विवेदी और मैथिली शरण गुप्त की कविताओं का विश्लेषण करके, उनकी पंक्तियों में व्यक्त भावनाओं, दार्शनिक दृष्टिकोणों और सामाजिक चिंताओं को समझ सकेंगे। साथ ही, वे अंग्रेजी से हिंदी में पाठों का अनुवाद करने, हिंदी में प्रभावी विज्ञापन तैयार करने, तथा व्यावसायिक संदर्भों में प्रयुक्त



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शब्दावली का विस्तार करने में दक्षता प्राप्त करेंगे, जिससे संचार अधिक सुगम एवं प्रभावशाली होगा।

Unit	Content
I साहित्यिक हिंदी	<b>गद्य भाग</b> <ul style="list-style-type: none"><li>• शाश्वत जीवन मूल्य – अदम्य साहस – डॉ. ए. पी. जे. अब्दुल कलाम</li><li>• जलवायु परिवर्तन तय करेगा धरती पर सभ्यता का भविष्य (निबंध) – डॉ. कृष्ण कुमार मिश्र</li><li>• उद्यमशीलता – बेहतर भारत, बेहतर दुनिया – नारायण मूर्ति</li></ul> <b>पद्य भाग</b> <ul style="list-style-type: none"><li>• अवकाश – संतोष कुमार बादल</li><li>• लहरों से डरकर नौका पार नहीं होती – सोहन लाल द्विवेदी</li><li>• मनुष्यता – मैथिली शरण गुप्त</li></ul>
II व्यावहारिक हिंदी	<ul style="list-style-type: none"><li>i) अनुवाद: अर्थ, परिभाषा, स्वरूप, अनुवादक के गुण, सफल अनुवाद की विशेषताएँ, अनुवाद प्रक्रिया, एवं प्रकार।</li><li>ii) विज्ञापन लेखन: अर्थ, परिभाषा, गुण, लाभ, सावधानियाँ आदि।</li><li>iii) पारिभाषिक शब्दावली (वाणिज्य विषयक)</li></ul>
<b>Recommended Books:</b>	
<b>संदर्भ ग्रंथ:</b> <ul style="list-style-type: none"><li>1. अदम्य साहस – डॉ. ए. पी. जे. अब्दुल कलाम</li><li>2. बेहतर भारत, बेहतर दुनिया – नारायण मूर्ति</li><li>3. विज्ञापन के मूल तत्व – डॉ. जयश्री जोशी; केलाश पुस्तक सदन, भोपाल</li><li>4. मीडिया लेखन और अनुवाद विज्ञान – डॉ. जगदीश शर्मा, डॉ. धनबहादुर पाठक; हरीश प्रकाशन मंदिर</li></ul>	



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## Marathi (BCABS 3.6.2)

Teaching Hours: 30

Total Credit: 02

Total Marks:  
35+15 = 50

Group: Ability  
Enhancement Courses

### Course Objectives:

1. To understand and appreciate the literary works in prose by renowned Marathi authors, focusing on their themes and messages.
2. To develop practical skills in internet usage in Marathi language, news editing, and business vocabulary enhancement in Marathi.

### पाठ्यक्रमाचे उद्देश्य:

1. प्रसिद्ध मराठी लेखकांच्या गद्य रचनांचा समजून घेणे व त्यांचे मूल्यांकन करणे, तसेच त्यांच्या विषयवस्तू व संदेशावर लक्ष केंद्रित करणे.
2. मराठी भाषेत इंटरनेट वापरण्याचे कौशल्य विकसित करणे, बातम्यांचे संपादन करणे आणि मराठीतील व्यावसायिक शब्दसंग्रह वाढवणे.

### Learning Outcomes: After learning this course, students will be able to –

1. Analyze and interpret the prose works of Dr. Abdul Kalam, Narayan Murthy, Shrinivas Thakur, discerning the central themes and moral values conveyed in their writings.
2. Demonstrate proficiency in using the internet in Marathi language, editing news content effectively, and expanding their business vocabulary in Marathi, facilitating communication in professional contexts.

### शिक्षण परिणाम:

या पाठ्यक्रमाच्या अभ्यासानंतर विद्यार्थी खालील कार्ये करू शकतील:

1. डॉ. अब्दुल कलाम, नारायण मूर्ती, श्रीनिवास ठाकूर यांच्या गद्य रचनांचे विश्लेषण आणि व्याख्या करून, त्यांच्या लेखनामध्ये अडचणी आणि मूल्यांकन करून, मुख्य थीम्स आणि नैतिक मूल्ये ओळखून त्याची समज करण्यात विद्यार्थी सक्षम होतील.
2. मराठी भाषेत इंटरनेट वापराचे कौशल्य, बातम्या संपादन योग्यतेने करता येणे आणि मराठीत व्यावसायिक शब्दांचा विस्तार करणे, यामध्ये व्यावसायिक संवाद सशक्त बनवण्यात विद्यार्थी सक्षम होतील.



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Unit	Content
I साहित्यिक मराठी	<b>गद्य विभाग:</b> 1. शाश्वत जीवन मूल्य : ए. पी. जे. अब्दुल कलाम 2. उद्योजकतेविषयी – नारायण मूर्ति 3. नक्षत्रांच देणे: श्रीनिवास ठाणेदार <b>पद्य विभाग:</b> 1. पसायदान – संत ज्ञानेश्वर 2. दोन पर्याय – दिलीप कुलकर्णी 3. विश्वशांती – दिनेश काळे
II व्यावहारिक मराठी	1. इंटरनेट आणि मराठी भाषा – डॉ. नंदकिशोर मोरे 2. वृत्त संपादन – प्रभाकर कोंडबत्नवार 3. पारिभाषिक शब्दावली (वाणिज्य विषयक)
• Books Recommended (संदर्भ ग्रंथ) :	
1. शब्द साधना भाग – २ 2. अदम्य जिद्द – ए. पी. जे. अब्दुल कलाम 3. A Better India, A Better World – नारायण मूर्ति 4. सुगम मराठी व्याकरण व लेखन – मो. रा. वाळंबे 5. जाहिरातींचे जग – यशोदा भागवत, मौज प्रकाशन गृह, मुंबई	





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Physical Education – III (BCABS 3.8)			
Teaching Hours: 60	Total Credits: 02	Total Marks: (20+15+10+5) = 50	Group: Co-Curricular Courses
<b>Objectives:</b> 1. Understand the concept and significance of health and wellness 2. Understand the role of physical activities in developing health and wellness 3. Understand the concept of yoga and significance of Asanas & Pranayama in developing health and wellness 4. Perform & Guide various Physical & Fitness activities to develop health & wellness.			
<b>Learning outcome:</b> After learning this course, students will be able to: 1. <b>Explain</b> the meaning and types of yogasanas, analyze their benefits, and evaluate their role in promoting physical and mental health. (Applying, Analyzing, Evaluating) 2. <b>Demonstrate</b> and practice specific asanas (such as Tadasana, Vrukshasana, Padmasana, Vajrasana, etc.) and relaxing asanas (Shavasana, Makarasana), and assess their impact on personal health and well-being. (Applying, Creating, Evaluating)			
Unit	Content		
I	<b>1)Yogasana-Asanas &amp; Pranayama</b>  Types, Importance & Benefits of Asanas & Pranayama - Sitting/Standing/bending & Relaxing Asanas (Twelve) & Pranayama (Five)  <b>A. Asanas:</b> 1.Tadasana 2. Vrukshasana 3. Trikonasana 4. Padmasana 5. Vajrasana 6. Baddha Padamasana 7. Dhanurasana 8. Bhujangasana 9. Naukasana 10. Chakkrasana.  <b>B. Relaxing Asanas :</b> 1. Shavasana 2. Makarasana.  <b>C. Pranayama :</b> 1. Anulom 2. Vilom 3. Bhastrika 4. Shitli 5. Bhramari		
<b>Books Recommended:</b> 1. Shekar, K. C. (2003). Yoga for health. Delhi: Khel Sahitya Kendra.. 2. D.M Jyoti, Yoga and Physical Activities (2015) lulu.com3101, Hills borough, NC27609, United States 3. Yoga for Promotion of Positive Health, 2011. Dr.H.R.Nagendra and Dr.R.Nagarathna, Swamy Vivekananda Yoga Prakashna, Bangalore 4. Gore M.M. (2005) Anatomy and Physiology of Yogic Practice, Delhi: Motilal Barasidass Publishing House			