Faculty of Commerce P.K. University Shivpuri (MP)



Syllabus and Evaluation Scheme

B.Com (3rd Year) (Effective from Session: 2023-24)

P.K. University, Shivpuri (MP) B.Com (3rd year) Subject

| G N | | T | | T | | |
|--------|-------------|--|-----|----|-----|-------|
| S. No. | Course Code | Title of the Paper | CCE | UE | P | Total |
| 1. | UENGLBC301 | English Language and Communication skill | - | 50 | - | 50 |
| 2. | UPERSBC302 | Personality Development and Character Building | - | 50 | - | 50 |
| 3. | UDIGIBC303 | Digital Awareness-Cyber Security | - | 50 | - | 50 |
| 4. | UBHASBC304 | Bhasha aur Sanskriti | - | 50 | - | 50 |
| 5. | UDESKBC305 | Desktop Publishing-Theory | 30 | 70 | - | 100 |
| 6. | UDESKBC306 | Desktop Publishing-practical | - | - | 100 | 100 |
| 7. | UPROJCM307 | Undergraduate 3 rd Year project in Major (Financial management) | - | - | 100 | 100 |
| 8. | UFINACM308 | Financial Management | 30 | 70 | - | 100 |
| 9. | UAUDICM309 | Auditing | 30 | 70 | - | 100 |
| 10. | UPUBLCM310 | Public Finance | 30 | 70 | - | 100 |
| 11. | UHOTECM311 | Hotel Management | 30 | 70 | - | 100 |
| | | Total | | | | 900 |

P.K. University, Shivpuri (MP) B.Com Syllabus

UENGLBC301: English Language and Communication skill

Unit-I

Reading, Writing and Interpretation Skills: (Text-Based)
The Express -Stephen Spender
The World is Too Much with Us-William Wordsworth
My Financial Career -Stephen Leacock
Running for Governor-Mark Twain

Unit-II

Essay writing -Topical essays: Terrorism, Covid -19 Pandemic, India and the Modern World, The Role of Women in the New Era, The Global World.

Unit-Ill

Communicative Skills: Words often Confused, Misused, Idiomatic Expressions and Proverbs, etc. **Essential Conversations:** Introducing Yourself, Introducing Other Persons, Meeting Someone First Time, At the Airport, Ordering Food in a Restaurant, Talking about a Movie, etc. Filing an **F.I.R.**, Writing a Resume, E-mail Writing, Blog Writing on a given topic.

Key Words: Manifesto, Self- Possession, Streamline, Rage, Meteors, Fierce, Perjury, Intent, Campaign, Malicious, English Communication, Competence, Soft Skills, Practical Knowledge, Resume, CV, Blog, Blog

Textbooks, Reference Books, Other Resources

Suggested Readings and Web Materials:

- 1- Essential English Grammar Raymond Murphy, Cambridge University Press.
- 2- Practical English Grammar Exercises 1- A. J. Thomson & A. V. Martinet, Oxford India.
- 3- Practical English Usage Michael Swan, Oxford
- 4- English Grammar in Use Raymond Murphy, Cambridge University Press.
- 5- Essays for UPSC Exams New Delhi.
- 6- A Practical Course in Spoken English- .1 K Gangal, PHI, New Delhi Publications.
- 7- Speak and Write Effectively- PDF materials on the web-NET
- 8- <u>www.englishclub.com</u> www.eslfast.com

UPERSBC302: Personality Development and Character Building

Unit-I

- Personality development (Physical, mental, intellectual and spiritual development) meaning, concept, factors of personality development.
- Character building (personal and national character): Meaning, concept, factors of character and means of character building.
- Panchkosha, Annamaya Kosha, Pranamaya Kosha, Manomaya Kosha, Vigyanmaya Kosha and Anandamaya Kosha general introduction meaningpurpose and importance.
- Benefits of Panchkosh development and means of developing Panchkosh

Unit-II

- Physical and mental development
- Meaning, concept of physical and mental development
- Ideal daily routine, balanced diet, routine, subtle exercise
- Ashtanga Yoga-Yama Niyam, Ishwar Pranidhan, self-study, contentment, patience, virtue, practice of discipline.
- Past glory, social and citizenship awareness, equal respect to all sects and scientific outlook.
- Nation, Nationality, Democracy, Independence, Suraj, Vasudhaiva Kutumbakam, Coexistence.

Unit-III

- Moral and mental development
- Difference among happiness, joy and pleasure.
- Ashtanga Yoga, Pranayama, Pratyahara, Dharana, Dhyana, Samadhi.
- Continuity of Karmayoga, Bhaktiyoga, Jnanayoga in life according to one'sown will
- Indian time calculation.
- Self-respect and contemplation of mother tongue and Indian knowledgetradition.
- Biographies of Legends.
- Practice of service, tolerance, charity, dedication and self-examination. Selfreliance

Suggested Readings:-

- 1- उ\$ िश □ा भारतीय दि □- □ी अतुल कोठारी
- 2- अदाय साहस डॉ.ए.पी.जे. अक्ष्दल्लु कलाम
- 3- □िN:व िवकास- 3वामी िववेकानंद रामकृ॰ण िमशन
- 4- आ:मत:व क**ा िव**3त**ार** □ुतम □क**ाशन ज**ोधप**ुर**
- 5- भारतीय मनोिवFान □ी ल@ाराम तोमर
- 6- उपिनषद िवशेषांक गीता □ेस गोरखपुर

UDIGIBC303: Digital Awareness-Cyber Security

Unit-I

Overview of Computer and Web-technology, Architecture of cyberspace, World wide web, Advent of internet, Internet infrastructure for data transfer and governance, Internet society.

Use of Internet: Web browsers, search engines and Chatbots. Difference between Website & Portal, Email: Account opening, sending & receiving e-mails, managing Contacts & Folders.

Computer Security: Issues & protection, firewall & antivirus, making secure online transactions. Internet safety and digital security. Ethical use of digital resources, Measures of Online Self Protection.

Keywords: Browser, Search Engine, Website, Virus, Security, Firewall, Cyber Ethics.

Unit-II

Digital Payments and e-Commerce:

Internet Banking: National Electronic Fund Transfer (NEFT), Real Time Gross Settlement (RTGS), Immediate Payment Service (IMPS)

Digital Financial Tools: Understanding OTP [One Time Password], QR [Quick Response] Code, UPI [Unified Payment Interface], AEPS [Aadhaar Enabled Payment System]; USSD [Unstructured Supplementary Service Data], Card [Credit / Debit], eWallet, PoS [Point of Sale]

Definition of E-Commerce- Main components of E-Commerce, Elements of E-Commerce security, E-Commerce threats, E-Commerce security best practices, Online Bill Payment. Digital payments related common frauds and preventive measures. RBI guidelines and provisions of Payment Settlement Act, 2007.

Keywords:Inetrnet Banking, Digital Financial Tools, eWallet, e-Commerce Security.

Unit-III

e-Governance Service-

Overview of e-Governance Services like Railway Reservation, passport, eHospital; Accessing various e-Governance Services on Mobile Using "UMANG APP". Exploring services and resources of Government of India Portal (https://www.mygov.in/).

Digi-Locker: About digilocker, features and benefits of digilocker, Registering, accessing and getting various certificates and mark sheets on digilocker.

Academic Bank of Credit (ABC): About ABC, features and benefits of ABC, Registering, accessing, getting and sharing academic credits.

Exploring Online Learning resources: Online learning through SWAYAM Central, (https://swayam.gov.in/) and e-pathshala (https://epathshala.nic.in/).

Keywords: Internet Banking, NEFT, RTGS, IMPS, OTP, UPI, QR Code, AEPS, E-Governance, Umang.

Unit-IV

Introduction to Cyber security-

Regulation of cyberspace, Concept of cyber security, Issues and challenges of cybersecurity. Definition of cyber crimes and offences, Cyber crime targeting computers and mobiles, Cyber crime

against women and children, Cyber bullying. Financial frauds, Socialengineering attacks, Malware and Ransomware attacks, zero day and zero click attacks. Cyber criminals modus-operandi, Reporting of cyber crimes, Remedial and mitigationmeasures, Legal perspective of cyber crime, IT Act 2000 and its amendments, Organisations dealing with Cyber crime and Cyber security in India, Case studies.

Keywords: Cyber Space, Cyber Security, Cyber Offences, Zero Click Attack, Zero Day Attack, Ransomware, Reporting Cyber Crimes, Cyber Crimes Case Studies.

Unit-V

Social Media Overview and Security-

Introduction to Social Networks, Types of Social media, Social media platforms, Social media monitoring, Hashtag, Viral content, Social media marketing, Social media privacy, Challenges, opportunities and pitfalls in online social network, Security issues related to social media, Flagging and reporting of inappropriate content, Laws regarding posting of inappropriate content, Best practices for the use of Social media, Case studies.

Keywords: Social Media Platforms, Hashtagging, Social Media Marketing, flagging of contents in social media

Suggested Readings:

- 1. Praveen Kumar Shukla, Surya Prakash Tripathi, Ritendra Goel "Introduction to Information Security and Cyber Laws" Dreamtech Press.
- 2. Vivek Sood, "Cyber law simplified", Tata McGrawHill, Education (India).
- 3. T. Bradley "Essential Computer Security: Everyone's Guide to Email, Internet, and Wireless Security".
- 4. Cyber Crime Impact in the New Millennium, by R. C Mishra, Auther Press. Edition 2010.
- 5. Cyber Security Understanding Cyber Crimes, Computer Forensics and Legal Perspectives by SumitBelapure and Nina Godbole, Wiley India Pvt. Ltd. (First Edition, 2011)
- 6. Security in the Digital Age: Social Media Security Threats and Vulnerabilities by Henry A. Oliver, Create Space Independent Publishing Platform. (Pearson, 13th November, 2001)
- 7. Electronic Commerce by Elias M. Awad, Prentice Hall of India Pvt Ltd.
- 8. Cyber Laws: Intellectual Property & E-Commerce Security by Kumar K, Dominant Publishers.
- 9. Network Security Bible, Eric Cole, Ronald Krutz, James W. Conley, 2nd Edition, Wiley India Pvt. Ltd.
- 10. Fundamentals of Network Security by E. Maiwald, McGraw Hill

B.Com- 3rd Year

आधार पाठ्यक्रम : प्रथम प्रश्न पत्र हिंदी भाषा Part of Ability Enhancement Compulsory Course

| | आधार पाठ्यक्रम : प्रथम प्रश्न पत्र हिंदी भाषा | | | |
|---------|---|---|------|---------|
| | कार्यक्रम यूजी लेवल डिग्री | कक्षाः बी.ए./बी. कॉम/बी.एस.सी | वर्ष | सत्र |
| | | /बी.सी.ए | 2023 | 2023-24 |
| क्रमांक | विषय | आधार पाठ्यक्रम | | |
| 1 | कोर्स कोड | | | |
| 2 | कोर्स का शीर्षक | भाषा और संस्कृति | | |
| 3 | कोर्स का प्रकार | आधार पाठ्यक्रम | | |
| 4 | कोर्स अपेक्षित | स्नातक द्वितीय वर्ष उत्तीर्ण किसी भी विषय | | |
| | | समहू से | | |
| 5 | कोर्स अधिगम उपलब्धि | 1- इस पाठ्यक्रम के अध्ययन से विद्यार्थी | | |
| | लर्निंग आउटकम (CLO) | हिंदी के प्रसिद्ध रचनाकार एवं उनकी रचनाओं | | |
| | | से परिचित हो सकेंगे . | | |
| | | 2-पठित रचनाओं के माध्यम से विद्यार्थी देश | | |
| | | की सभ्यता एवं संस्कृति से परिचित हो | | |
| | | सकेंगे. | | |
| | | 3- पाठ्यक्रम के अध्ययन से विद्यार्थी | | |
| | | के व्यक्तित्व का बहुमुखी विकास होगा एवं | | |
| | | रोजगार के अवसर उपलब्थ होंगे . | | |
| | | 4- विशिष्ट शब्दाबली से परिचित करवाते | | |
| | | हुए बोध के स्तर को विकसित करना . | | |
| 6 | क्रडिट मान | 02 क्रेडिट | | |
| 7 | कुल अंक | 50 अंक | | |
| 8 | उत्तीर्ण अंक | 17 अंक | | |
| 9 | समय | 2 घंटा | | |

पाठ्यक्रम सामग्री

| | व्याख्यान की कुल संख्या वर्ष में अधिकतम 15 घंटे | |
|------|---|----------------|
| इकाई | विषय | व्याख्यान घंटा |

| 1. | 1- भवानी प्रसाद मिश्र : परिचय पाठ : सतपुड़ा के जंगल 2- ऊषा प्रियंवदा : परिचय पाठ : वापसी 3- विवेकानंद : परिचय पाठ : शिकागो व्याख्यान | 05 |
|----|--|----|
| 2. | 1- विद्यानिवास मिश्र : परिचय पाठ : आँगन का पंक्षी 2- महात्मा गाँधी : परिचय पाठ : आत्मकथा के अंश 3- विश्व के प्रमुख धर्म | 05 |
| 3. | 1 - वाक्य रचना एवं अशुद्धि शोधन 2- अनुवाद: अर्थ एवं प्रकार 3- बीज शब्द (की वर्ड /अवधारणा मूलक शब्द लोकतंत्र, समरसता, कला, साहित्य, अध्यात्म, | 05 |

| | पाठ्य पुस्तकें संदर्भ अन्य संसाधन | | |
|---|--|--|--|
| 1 | महात्मा गाँधी सत्य के साथ मेरे प्रयोग प्रभात प्रकाशन नई देहली | | |
| 2 | विश्व के प्रमुख धर्मं : जी. आर. सिंह | | |
| 3 | वासुदेव नंदन प्रसाद आधुनिक हिंदी व्याकरण और रचना, भारती भवन, पटना, बिहार | | |
| 4 | हिंदी ज्ञान कोष | | |
| 5 | उषा प्रियाम्दा : वापसी | | |
| 6 | अनुशंषित डिजिटल प्लेटफार्म / वेब लिंक | | |
| | 1- book.google.com> | | |
| | 2-http://kavitakosh.org>भवानी प्रसाद मिश्र | | |
| | 3-http://onlinefreenotes.com> वापसी | | |

1- सतत समग्र मूल्याकन (CCE) नहीं होगा !

B.COM 3rd Year

Subject: Computer Application

Course Title: Computer Fundamentals Theory

Course code: UCOMPBC305
Course Credit: 4 credit

M.M: 100 Min. Passing Marks: 35

Pre-Requisite (If any):

Course Learning Out comes (CLO): On the completion of this course student will be able-

- 1. To understand the fundamentals of computer
- 2. To use computer in his daily life as well as can do assigned official work with ease.
- 3. Troubleshoot, issue related to working with computer and internet.
- 4. To communicate through internet as well as can use IT for day to day work.

Unit-1^{st: a.} Knowing Computer: (No. of Lectures 12)

- **1. What is computer;**Basic Application of computer, Components of Computer System, Modern Central Processing Unit (CPU), Video Display Unit, Keyboard and Mouse, Optical Storage Devices, Basics of Hard Drive.
- 2. Concepts of Hardware and Software; Concept of Computing
- 3. Data and Information; Application of Information;
- **4.** Electronics and Communication Technology; Connecting Key board, mouse, monitor and Printer to CPU and checking power supply.

b. Computer Software & its Types:

1. System software, Application software. Types of operating system, Role of Operating system, Utility programs, Packages, Communication software, commonly used application software.

Unit-2nd:Operating computer using GUI Based Operating System; What is an Operating System; Basics of popular Operating System: The User Interface, Basics of O.S. Setup; Common utilities. (No. of Lectures 12)

MS Window Operating System: Definition and Functions, basic components of Windows. Icons, Desktop, Taskbar, Notification, Area, Files and Folders, Start menu operations, my computer, network neighbourhood, recycle-bin, windows explorer, creating copying, moving and deleting files, setting wall paper, changing the mouse pointer, paint, notepad, Setting date and time, screen saver and appearance. Using Mouse; Using right button of the mouse and moving Icons on the screen, Use of Common Icons, status bar, Using Menu and Menu- Selection, Running an application, Viewing of file, folders and Directories, Creating and renaming of files and folders, Opening and closing of different Windows; Using help; Creating Short cuts, Using Windows accessories.

Unit- 3rd:MS Word: Introduction, Windows 2007 Interface, (No. of Lectures 12)

Customizing the Word Application, Document Views, Creating & Editing Document. Selecting, Deleting, Replacing Text, Copying text to another file. Insert, Formatting text and paragraph, Using the font, Dialog Box, Paragraph Formatting using Bullets and Numbering in paragraphs, Checking Spellings, Line spacing, Margins, Space before and after Paragraph. Basic Formatting in MS Word 2007, A quick look at Macros, Printing Documents, Print Preview.

Excel 2007: Introduction, Workbook, Worksheet, Formatting in Excel

, MS Power Point : Introduction, creating a presentation

Unit 4th: Introduction to Internet (No. of Lectures 12)

WWW and Web Browsers: Basic of Computer Networks: LAN, WAN: Concept of Internet; connecting of internet; What is ISP; Knowing the Internet: Basics of internet connectivity related troubleshooting, Web Browsing soft wares, Search Engines: Understanding URL; Domain name; IP Address; Using egovernance website

Basics of electronic mail; Getting an email account; Sending and receiving emails; Accessing sent mails; Using Emails; Document collaboration; Instant Messaging: Netiquettes (Internet etiquette).

Unit-5th: Useful Google tools such as drive, sheet, doc, meet, etc (No. of Lecture 12)

Firewall, Computer Virus and Anti Virus Soft ware's, Internet Security & Privacy Basics of Electronic Data Interchange (EDI) and Electronic Payment System (EPS)

Types of payment System: Digital cash, Electronic Cheque, Smart Card, Introduction to Digital Signature and Digital Certificates.

Suggested Digital platforms, Weblinks:

- 1. http://edu.gcfglobal.org/en/computerbasics/
- 2. https://edu.gefglobal.org/en/subjects/office/
- 3. https://vikaspedia.in/education/digital-literacy-courses-in-associating-with-msup/computer-fundamentals
- 4. https://onlinecourses.swayam2.ac.in/nou20-cs03/
- 5. https://www.tutorialspoint.com/computer-fundamentals/index.htm
- 6. https://edu.gcfglobal.org/en/topics/googleapps/
- 7. https://onlinecourses.swayam2.ac.in/cec19-cs06/preview

Suggested Readings:

- 1. Introduction to computers: C.Xavier, New age International.
- 2. Computers Fundamentals: Concepts, Systems & Applications: pritiSinha, Pradeep K, Sinha, BPB Publications
- 3. Fundamentals of Information Technology: Alexis Leon & Mathews Leon, Vikas Publishing House, New Delhi.
- 4. Microsoft Office2019 for Dummies: Wang, Wiley

Subject: Commerce

Course Title: Financial Management

Part A-Introduction

Course Code: UFINACM308

Course Title: Financial Management

Credit Value: 6

Total Marks: 30+70 =100: Min. Passing Marks: 35

Pre- Requisite (if any): Not required open for all

Course Learning Outcomes (CLO): On successful completion of this course, the students

Will be able

| | Part B- Content of the Course | | |
|------|---|----------|--|
| | Total No. of Lectures- 90 | | |
| Unit | Topics | No. of | |
| | Einengist Management - Concepts access fraction and importance fraction | Lectures | |
| 1 | Financial Management : Concepts, scope, function and importance financial | 18 | |
| | Goal, profit vs. Wealth maximization; financial functions-Investment, financing | | |
| | and dividend decision, financial planning. | | |
| 2 | Capital structure: meaning and determinants, operating and financial Leverage, | 18 | |
| | Their measured, Effect on profit, analyzing alternate, financial plans, | | |
| | Operating financial and, combined leverage. | | |
| 3 | Decisions on Investment Proposals : Nature of investment decisions, investment | 18 | |
| | Evaluation criteria, payback period, net present value, internal rate of return, | | |
| | profitability index, NPV and IRR comparison. | | |
| 4 | Cost of capital: significance of cost, cost of capital, Calculation cost of debt, | 18 | |
| | Preference shares, equity capital, retained earnings, Weighted Average. Cost of | | |
| | capital. Dividend Policies, forms of dividends, stability in dividends, | | |
| | determinants of dividends, issues in dividend Policies, Walter's Model, | | |
| | Gordon's Model, M.M. Hypothesis. | | |
| | | | |

| Capital. Operating cycle and factors, determining working capital requirement, Management of working capital, Management of Cash Management of receivables, Management of Inventory. Keywords/Tags: Financial management, Capital structure, Investment Proposals, Cost. | | | |
|--|--|--|--|
| receivables, Management of Inventory. | | | |
| | | | |
| Kaywords/Tags: Financial management Canital structure Investment Proposals Cost | | | |
| Keywords/Tags: Financial management, Capital structure, Investment Proposals, Cost capital, working capital | | | |

Part -Learning Resources

| 1. | Khan M.Y & Jain P.K. | Financial Management | McGraw Hill New Delhi |
|----|-----------------------------------|--|-----------------------------------|
| 2. | Pandey I.M. | Financial Management | vikas Publishing house, New Delhi |
| 3. | Prasanna Chandra | Financial Management, Theory and Practice | McGraiv Hill New Delhi |
| 4. | Eugene F. Brigham/Joel F. Houston | Fundamentals of Financial Management | Cengage India Private Limited |
| 5. | Dr. S.P. Gupta | Financial Management | Sahitya Bhawan Publications |

| Part D-Assessment and Evaluation | | | | |
|---|--|----|--|--|
| Suggested Continuous Evaluation Methods: | | | | |
| Maximum Marks: 100 | | | | |
| Continuous Comprehensive Evaluation (CCE): 30 Marks University Exam (L E): 70 Marks | | | | |
| Internal Assessment: | Class Test Assignment/Presentation | | | |
| Continuous Comprehensive | - | 30 | | |
| Evaluation (CCE) | | | | |
| External Assessment: | Section(A) : Very Short Questions | | | |
| University Exam Section | Section (B) : Short Questions | 70 | | |
| Time: 03.00 Hours | Section (C): Long Questions | | | |
| Any remarks/ suggestions: | | | | |

Subject: Commerce

Course Title: Auditing

Part A- Introduction

Course Code: UAUDICM309

Course Title: Auditing

Credit Value: 6

Total Marks: 30+70 =100: Min. Passing Marks: 35

Pre- Requisite (if any): Not required open for all

Course Learning Outcomes (CLO):

- 1. Students would outline the basic objective of Auditing, the concepts of errors and frauds, principles of audit and different types of audit.
- 2. Students would construct the factors involved in preparation of Audit plan and Audit programmed
- 3. Students would evaluate the importance of assessment of internal control and internal checks.
- 4. Students would restate the objectives, basic principles establishing internal audit and its usefulness
- S. Students would learn about Test check and Audit sampling as audit techniques
- 6. Student will understand auditors" legal liabilities,

| | Part B- Content of the Course | | | |
|----------|--|---------------------------|--|--|
| Total N | Total No. of Lectures- 90 | | | |
| Unit | Topics | No. of Lectures | | |
| 1 | Introduction- Meaning and Nature of Auditing, Objectives, Limitations, | 18 | | |
| | Classification of Audit, Errors & Frauds, Code of conduct & Value system | | | |
| | for auditors. Audit plan & program | | | |
| 2. | Internal control and Internal check- | 18 | | |
| | Meaning and objectives, Features of a good internal control system. | | | |
| | Internal Control Questionnaire, Checklist, Tests. Internal Audit, Test- | | | |
| | checking, Audit Sampling. | | | |
| 3. | Vouching and Verification- Vouching — Meaning & objectives, Procedure Verification — Assets and | 18 | | |
| Liabilit | | | | |
| 4. | Audit of Companies- Audit of company under Company Act 2013, Appointment, Removal, | 18 | | |
| Rotatio | n, Remuneration of Auditor, Rights & Duties of Auditor, Auditors Report. | | | |
| | | | | |

| 5. | Special Area of Audit- | 18 |
|----|---|----|
| | Cost Audit. Tax Audit, Management Audit, Permormance Audit. Social Audit, | |
| | Environmental Audit. Autdit of Banking & Insurance Company. Audit or | |
| | Educational Institute, Club &- Charitable organization. | |

Part -Learning Resources

| S.n. | Author | Book title | Publisher |
|------|----------------------------|--------------------------|-----------------------|
| 1. | Basu | Fundamentals of Auditing | Pearson |
| 2 | Francis, R. | Principles of Auditing | Himalaya Publications |
| 3 | Porwal/THBhat/ Lone | Auditing | Kitab Mahal Agra |
| 4. | Anil Kumar,Lovleen | Auditing and | TAX MANN |
| | Gupta, Jyotsna Rajan Arora | Corporate Governance | |
| 5, | Dinkar Pagare | Principles and Practice | S.Chand and Comp. |
| | | of Auditing | |
| 6. | Dr. T.R. Sharma | AU DITING | Sahitya Bhavan Agra |

| Part D-Assessment and Evaluation | | | | |
|----------------------------------|--|------|--|--|
| Suggested Coatiauous Evaluation | n Metbods: | | | |
| Maximum Marks :100 | | | | |
| Continuous Comprehensive Evalua | tion (CCE): 30 Marks University Exam (UE): 70 Ma | arks | | |
| Internal Assessment: Continuous | Class Test Assi8nment/Presentation | | | |
| Comprehensive Evaluation (CCEj | | 30 | | |
| Mernal Assessment: | Section(A): Very Short Questions | | | |
| University Exam Section | Section (B): Short Questions | 70 | | |
| Time: 03.fXI Hours | Section (C): Long Questions | | | |
| | | | | |
| | | | | |

Subject: Commerce

Course Title: Public Finance

Part A- Introduction

Course Code: UPUBLCM310
Course Title: Public Finance

Credit Value: 6

Total Marks: 30+70 =100: Min. Passing Marks: 35 Pre- Requisite (if any): Not required open for all

Course Learning Outcomes (CLO):

On successful completion of this course, the students will be able to:

- 1. Demonstrate a good understanding of the fiscal framework for taxing and spending and of fiscal policy principles
- 2. Analyse critically tax reforms and policy choices in developed and developing countries
- 3. Research, and examine key issues and challenges in fiscal policy in a particular development or country context.
- 4. Present in depth written analysis of key issues and challenges in fiscal policy in a particular development or country context.
- 5. To know the application of public economics in analysing various energy policies;

| | Part B- Content of the Course | |
|--------|---|----------|
| | Total No. of Lectures (in hours per week) =03 | |
| | Total Lectures=90 | |
| Units | Topics | No of |
| | - | Lectures |
| | Public Finance- Historical background, Meaning, Nature, | 20 |
| Unit-1 | Scope and Importance. Role of Public Finance in | |
| | Economic Development. Difference between Private and | |
| | Public Finance, Public goods and Private goods. | |
| | Principles of maximum social advantage. Market failure | |
| | and role of Government | |

| Unit -2 | Public Budget - Kinds of Public Budget. Economic and Functional Classification of 15 the Budget. Budget as an instrument of economic policy. Need. Sources and repayment of Public Debt. Effects of Public debt on money supply. Economic growth and Economic Stability. | 20 |
|---------|---|----|
| Unit -3 | Public Finance system in India- Major Financial issues in a Federal setup. 15 Principles of efficient division of financial resources between Central and States, Major Problem of Financial imbalances and measures for adjustments. Local bodies and their financial responsibilities Sources of local Finance. | 20 |
| Unit-4 | Monetary policy- Meaning Objectives and importance. Pre and Post liberalisation 15 monetary policies of India. Fiscal Policy-meaning, objectives and components. Drawbacks of the fiscal policy in India. Measures for removing drawbacks of fiscal policy. | 20 |

| | Part C-Learning Resources | |
|---------------------|---------------------------|--|
| Suggested Readings: | | |

| S.n. | Author | Book title | Publisher |
|------|------------|----------------------------|-------------------|
| 1 | Amar ghosh | Public finance | Ak publisher |
| 2 | Dr D Bose | An intro to public finance | Vikas publication |
| 3 | K L Gupta | Finance | Sahitya bhawan |

| Part D-Assessment and Evaluation | | | |
|---|---|----|--|
| Suggested Continuous Evaluation Methods: | | | |
| Maximum Marks: 100 | | | |
| Continuous Comprehensive eval | Continuous Comprehensive evaluation (CCE):30 marks University Exam(L"E): 70marks | | |
| Internal Assessment: Contlnuous Comprehensive Evaluation (CCE):30 | Class Test Assignment/ Presentation | 30 | |
| External Assessment: University Exam Section:70 Time:03.00Hours | Section(A): Very Short Questions Section(B): Short Questions Section(C): Long Questions | 70 | |

Subject: Management

Course Title: Hotel Management

Part A- Introduction

Course Code: UHOTECM311

Course Title: Hotel Management

Credit Value: 6

Total Marks: 30+70 =100: Min. Passing Marks: 35

Pre- Requisite (if any): Not required open for all

Course Learning Outcomes (CLO):

After attending the course students will be able

CLO 1 - Students will evaluate the target marketing strategy for a hospitality firm.

CLO 2 - Students will identify marketing strategies for competitive advantage.

CLO 3 - Students will be able to demonstrate an understanding of the interrelated macro environment components influencing hospitality marketing.

CLO 4- Students will be able to understand and analyze the different components of hospitality market segments in local, global, international. and intercultural environments.

CLO 5- Students will differentiate services marketing from product marketing.

CLO 6- Students will explain the role of hospitality marketing in managing customer expectations.

Customer satisfaction, feedback and retention.

CLO 7- Students will be able to team how to do external and internal sales in hospitality

| | Part B- Content of the Course | |
|--------|---|----------|
| | Total No. of Lectures (in hours per week) =03 | |
| | Total Lectures=90 | |
| Units | Topics | No of |
| | | Lectures |
| Unit-1 | Basics of Marketing: The development of concept: - definition of marketing; concept of exchange- needs and wants; Evolution of marketing- production era, sales era and marketing era. Hotel marketing:- Difference between goods and services; Features of Hospitality marketing; Introduction to services marketing; Distinctive characteristics of service; Product versus service manufacturing and management; Introduction to "The Service Profit Chain" model; Value chain linkage in hotel industry; Customer expectation from Hospitality services; Marketing Mix in services marketing (7 Ps). | 20 |

| Unit-2 | Understanding the Behavior of Hospitality Consumers | 15 |
|---------|---|-----|
| UIIIt-2 | , , | 13 |
| | Introduction to Hospitality Consumers' Behavior, Factors That | |
| | Influence Consumer Behavior, Consumer Decision-Making | |
| | Model, Market Segmentation. Targeting, and Positioning, | |
| | Introduction to demographics and psychographics; Designing | |
| | and Managing Products, Pricing Products: Pricing | |
| | Considerations, Approaches and Strategy. | |
| Unit-3 | Hospitality Marketing Environment | 15 |
| | Environment Influence on Hospitality Organization, The Macro | |
| | Environment (PolItIcal Legal. Economic. Socio- C | |
| | cultural. Technologyical . Environmental). The Micro | |
| | Environment- customer. Employees. Suppliers. I intermediaries. | |
| | Competitors. Public Media. | |
| | Hospitality service leaders of the past. present and the future | |
| Unit-4 | Hospitality Pricing a and Distribution System | 15 |
| | Pricing and revenue management. Yield management. | |
| | Seasonality of business. The Concept of Distribution. Channels | |
| | of Distribution. Lodging Distribution System (The Need for | |
| | Distribution in Lodging, Reservation Systems in Lodging. The | |
| | Future Reservations. Lod iny Channels of | |
| | Distribution). Distribution in Foodservice (F | |
| | franchising in Foodservice ice, Intensive Distribution: | |
| | Intercept Marketing rig. | |
| | Intermediaries). | |
| Unit-5 | Designing service processes. Overview of service shaping | 05 |
| Cini-3 | based on the Banter model: Uunderstanding and manual | 0.5 |
| | service failure. Service standards. Service training. Service | |
| | irecover strategies, Employs 'cc empowerment | |
| | Trecover strategies, Employs, et empowerment | |
| Unit-6 | Hospitality Marketing and Sales Techniques | |
| | | |
| | | |
| | | |
| | | |

Preparation i or the Presentation Sales C all. The Presentation Sales Call. Inproving Sales Pproduction it } 1. Telephone Sales iii Hospitality (Basics ot Telephone Communication. Outgoin → Calls, incoming Calls. Telephone Sales Operations).

Web-based marketing. Analyzing website effectiveness and user-friendly ness. Social media, Accessing ne and analyzing on-line customer feedback. Managing relationships and buildin'_loyalty. Customizer loyalty programs.

Internal Marketing and Sales in Hospitality (Introduction to Internal Marketing in Hospitality. Establishing an Internal Marketing Plan. Empowering Employees to Deliver Quality ii; Service). Internal Merchandising (Guest-Contact Areas. Back kof-the-house Areas). Special Services and In-1louse Promotion

Total hours 90

Key words/Tags. Marketing. sales, advertising, service scapes, internal marketing, social media, web marketing, pricing, yield management. value chain.

| Part C-Learning Resources |
|---|
| Suggested Readings: |
| Textbooks, Reference Books, Other resources |
| Morrison. A. M. (2022). <i>He spitulih' und travel mm-keting</i> . Tay lor & F ranci s. |
| Kotler. P. ("0 17). <i>Murkelin for ho.s pila<u>li3 un</u>d tourisin</i> (Seventh ed ition). Pearson. |
| 14.su. C. H. C & Pos ers. T. F. (200 1). Mai-keting ho.s pilulifi (3rd ed.). Wil e5. |
| Abbey. J. R. (2014). Ho.spii iliiv .sales auid marketing. American Hotel & Lod ing |
| Educational Institute. |

| Part D-Assessment and Evaluation | | | | |
|--|---|----|--|--|
| Suggested Continuous Evaluation Methods: | | | | |
| Maximum Marks: 100 | | | | |
| Continuous Comprehensive e | valuation (CCE):30 marks University Exam(L"E): 70mark | S | | |
| Internal Assessment: | Class Test Assignment/ Presentation | | | |
| Continuous Comprehensive | | | | |
| Evaluation (CCE):30 | | | | |
| External Assessment: | Section(A): Very Short Questions | | | |
| University Exam | Section(B): Short Questions | 70 | | |
| Section:70 | Section(C): Long Questions | | | |
| Time:03.00Hours | | | | |