B.Com Syllabus for First Semester

Detailed Course Contents

B. Com. First Year

SEMESTER -I

Major Course

COURSE TITLE : FINANCIAL ACCOUNTING
COURSE CODE : COMT101

Credits: 5

Course Objective: The aim of the course is to develop an understanding of the accounting concept, accounting standards, business income, accounting for PPE, inventory valuation and accounting for hire purchase, instalment payment system, branch and non-profit organisation.

Course Outcome: After completion of the course, students will be able to:

CO1: Understand the accounting concept, standards, IFRS, and the qualitative characteristics of accounting information.

CO2: Understand the concept of business income, application of revenue recognition in accounting, accounting for property, plant and equipment and examine the important inventory valuation techniques in accounting.

CO3: Understand royalty accounting and entries in the books of lessee and lessor.

CO4: Apply accounting methods for hire purchase, instalment payment systems and their comparison.

CO5: Prepare accounts for branches and financial statements for non-profit organisation.

Unit- I

Theoretical Framework

- **i.** Accounting as an information system, the users of financial accounting information and their needs; Qualitative characteristics of accounting information; Functions, advantages and limitations of accounting; Branches of accounting; Bases of accounting: cash basis and accrual basis.
- **ii.** Financial accounting Principles: Meaning, need; Generally Accepted Accounting Principles: entity, money measurement, going concern, cost, revenue recognition, realization, accruals, periodicity, consistency, prudence (conservatism), materiality and full disclosure.
- **iii.** Accounting standards: Concept, benefits, Process of formulation of Accounting Standards including Ind AS; Application of accounting standards (AS and Ind AS) on various entities in India; International Financial Accounting Standards (IFRS) – meaning, need and scope.

Unit- II

Business Income, Accounting for PPE and Inventory Valuation

Business income: Concept of Revenue and Business Income, Measurement of business income; relevance of accounting period, continuity doctrine and matching concept in the measurement of business income; Objectives of measurement of Business income. Revenue recognition: Recognition of expenses and income with a reference to AS 9. Accounting for Property, Plant, and Equipment with reference to AS 10.Impact of Depreciation on measurement of business income. Valuation of Inventory with reference to AS 2. Impact of inventory valuation on measurement of business income by using FIFO, LIFO, Weighted Average Method.

Unit- III

Royalty Accounts

Basic Terms- Royalty, Dead Rent, Short Working etc., Entries in the books of Lessee and Lessor.

Unit- IV

Accounts of Installment Retailing

Hire Purchase System: The System and its Operation, Analysis of Installment from Accounting View Point,

Entries in Hire Purchasers' Books, Entries in Hire Vendors' Books; Installment Payment Method: System and its Operation, Entries in the Books of the Buyer, Entries in the Books of the Seller, Comparison with Hire Purchase System.

Unit- V

Accounting for Branch and Non-Profit Organisation

Features of Suitable System of Branch Accounts, Accounts Relating to Branches Authorized to Sell Goods

Supplied at Cost Price by the Head Office for Cash as well as on Credit, Accounts relating to Branches when Goods Supplied by the Head Office at Marked Price, Accounts Relating to Independent Branches; NonProfit Organisation: Receipts and Payments and Income and Expenditure Accounts and Balance Sheet; Accounts of Professionals.

Reference Books :

1. Anthony, Robert N. & Reece, James S. Accounting Text and Cases: McGraw Hill Education, New Delhi
2. Jain & Narang: Advanced Accountancy: Kalyani Publishers, Ludhiana
3. Maheshwari & Maheshwari: Advanced Accountancy: Vikas Publishing House
4. Ramendu Roy: Accounting Principles and Practice: PPB
5. Awadesh kumar Tiwari, Richa Bhargava, Arvind Deo: Financial Accounting, Shikha Publishers: Prayagraj
6. M.B. Shukla, Hariom Gupta, Financial Accounting: Kitab Mahal

COURSE TITLE : BUSINESS LAW
COURSE CODE : COMT102

Credits: 5

Course Objective: The course aims to give students a broad understanding of the legal environment of business, essentials of valid contracts, and the application of key business laws to real-world scenarios.

Course Outcome: After completing the course, students will be able to:

CO1: Understand and retain the concepts, definition and theoretical framework of business laws and their importance for business units.

CO2: Understand the essentials of a valid contract under the Indian Contract Act, 1872.

CO3: Interpret key provisions of the Sale of Goods Act, 1930, including the rights of an unpaid seller.

CO4: Analyse the LLP Act, 2008 and distinguish it from traditional partnerships.

CO5: Apply principles of the Negotiable Instruments Act, 1881, to common business scenarios.

CO6: Evaluate the IT Act, 2000 and RTI Act, 2005, for digital and transparency-related matters.

Unit- I
The Indian Contract Act, 1872
Nature & Essential elements of Valid Contract, Offer & Acceptance, Consideration, Competency of Parties, Free Consent, Void Agreements, Contingent Contract, Quasi Contracts.

Unit- II
Sale of Goods Act, 1930
Contract of Sale: Essentials of a Contract of Sale, Sale and Agreement to Sell, Types of Goods, Conditions and Warranties, Implied Conditions and warranties; Doctrine of Caveat Emptor; Transfer of ownership and title, Performance of contract of sale; Unpaid seller- Rights of unpaid seller; Suit for Breach of Contract.

Unit- III
The Limited Liability Partnership Act, 2008
Salient Features, Difference between LLP and Partnership, LLP Agreement, Partners and Designated Partners: Duties and Responsibilities, Incorporation and Registration, Extent of liability of LLP and Partners, Dissolution.

Unit- IV

Negotiable Instruments Act, 1881

Meaning, Definition, Legal Presumptions, Types of Negotiable Instruments (Promissory Notes, Bill of Exchange and Cheque), Holder and Holder in Due Course, Endorsement and Crossing of Cheque.

Unit- V

The Information Technology Act, 2000: Definitions under the Act, Digital Signature, Electronic governance, Attribution, acknowledgement and dispatch of electronic records, Regulation of certifying authorities, Penalties and adjudication, Appellate Tribunal, Offences; **Right to Information Act, 2005**: Overview, Objectives, Features and Important Provisions.

Reference Books

1. Garg, Saxena, Sharma & Chawla, Mercantile Law: Kalyani Publishers
2. Shukla & Sahai: Business Law, Sahitya Bhawan Publication
3. MC Kuchhal, Mercantile Law: Vikas Publishing House
4. N.D. Kapoor, Business Law, Sultan Chand & Sons
5. H. Srivastava, R. Singh, R. Gupta, Business Law; Sikha Publishers: Prayagraj

COURSE TITLE : BUSINESS ORGANISATION AND MANAGEMENT
COURSE CODE: COMT103

Credits: 5

Course Objective: The course aims to provide students with an understanding of organizational structures, management theories and key management functions such as planning, leadership and decision-making.

Course Outcomes: After completion of the course, students will be able to:

CO1: Explain basics of business, management, and forms of organizations.

CO2: Summarize major management theories and applications.

CO3: Apply key management functions, leadership, and motivation concepts.

CO4: Analyze location planning and business combinations.

CO5: Assess social responsibility, ethics, and emerging opportunities.

Unit- I
Introduction to Business Organizations and Management
Meaning**;** Nature, scope of management; Evolution of Management Thought: Classical, Neo-Classical, and Modern Schools; Management as a science and an art; Levels of management; Roles and responsibilities of managers; Components and objectives of Business, Ownership forms- proprietary and corporate; organized business; family business, multinational businesses; Functions of business- production & operations, marketing, accounting, finance and human resource management. Manufacturing, and service sectors: Characteristics and distinctions.

Unit- II
Management Theories
Scientific Management: Principles and Applications; Administrative Management: Functions and Principles of Management; Behavioural Theory: Hawthorne Studies and Importance of Human Relations, Contingency Theory of Management.

Unit- III
Essential Functions of Management
Planning: Nature, types, significance, limitations, MBO; Decision-making: Types, process, rationality and limitations; Organizing: Concept, structures (line, functional, matrix), authority/responsibility, delegation, centralization vs. decentralization; Directing: Principles and techniques; Communication: Process, levels,

types, barriers and effective strategies; Controlling: Process, methods and techniques; Coordination: Concept, techniques and barriers; Leadership: Concept, Significance and Styles, Trait and Situational Theory of Leadership; Motivation: Concept, Importance and Theories of Motivation; Maslow's Need Hierarchy Theory and Herzberg Two Factors Theory.

Unit- IV

Locational Planning and Business Combinations

Importance of business location decisions, Factors affecting location choice, Weber's Deductive Theory and Sargent Florence's Inductive Theory; Business combinations: Meaning, reasons, types; Forms of combinations: Mergers, Acquisitions, Joint Ventures; Advantages and disadvantages of Combinations, Combinations in Indian Industries.

Unit- V

Social Responsibility & Ethics and Emerging Opportunities

Social Responsibility of Business, Business Ethics and Decision-making Frameworks, Franchising: Features, Advantages and Disadvantages; Outsourcing: Concepts, Benefits, Risks and Best Practices; ECommerce: Models, Opportunities, Challenges and Growth Trends, Strategic Considerations.

Reference Books

1. Neeru Vashisth, Principles of Management: Taxmann Publications
2. Koontz 'O'Donnell, Weihrich, Elements of Management: PHI
3. Drucker, F. Peter, The Practice of Management
4. P. Subbarao, Management- Theory and Practice: HPH
5. Stoner and Freeman, Principles of Management: PHI
6. S.S. Shukla, P. Gupta, P. Agarwal, Business Organisation and Management: Shikha Publishers, Prayagraj

COURSE TITLE : THE ECONOMY OF BHARAT
COURSE CODE: COMT10M

Credit : 5

Course Objective: The course aims to provide students with an understanding of the Economy of Bharat including its Agriculture, Industrial and Service Sector as well as Public Finance and Union Budget of Bharat.

Course Outcomes: After completion of the course, students will be able to:
CO1: Understand the basics of an Economy and Economy of Bharat.

CO2: Appraise Agricultural Development of Bharat, Reforms and Revolutions.

CO3: Examine the Industrial Sector of Bharat and its role in Development of Economy.

CO4: Gain knowledge about Service Sector in Bharat and its Role in Development of Economy. **CO5:** Analyse the Concept of Public Finance and Union Budget of Bharat.

Unit I
Introduction to Economy of Bharat
Concept & Features of Developed and Developing Economy; Nature, Structure and Characteristics of Economy of Bharat, Challenges before the Economy of Bharat; Planning in Bharat: Planning Commission,

Five Year Plans – Achievements and Failures, NITI Ayog; Economic Growth and Economic Development.

Unit II
Agriculture in Bharat
Features, Importance and Problems of Agriculture in Bharat; Agricultural Development in Planning Era; Trend and Crisis of Agriculture Sector in India; Land Reforms; Revolutions in Agriculture Sector: Green, White and Yellow Revolution.

Unit III
Industries in Bharat
Large Scale, MSMEs and Cottage Industry; Industrial Development in Five Year Plans; Industrial Policies, New Industrial Policy – LPG; Industrial Sickness; Industrial Finance: Sources and Institutions; Government Initiatives: Make in India and Mudra Yojna.

Unit IV

Service Sector in Bharat

Role of Service Sector in Economy of Bharat – Its Contribution to National Income, Employment and Export; Service Sector Revolutions; Government Initiatives – Digital India, Start Up India and Skill India; Issues and Challenges for Service Sector Growth in Bharat; Circular Economy and Bharat.

Unit V

Public Finance and Budget of Bharat

Definition and Scope of Public Finance: Sources of Public Revenues, Public Expenditure, Public Debt; Concept and Types of Budgets – Traditional Budget, PBB and ZBB; Union Budget of Bharat; Deficit Financing: Concepts, Deficit financing in India; Fiscal Policy: Objectives and Instruments of Fiscal Policy; Finance Commissions and Recommendations.

Practical Assignment:

Analyse the Economic Survey of India and Critically Evaluate the Sectoral impact on Union Budget.

Suggested Readings:

1. V. K. Puri, S. K. Misra – Indian Economy, Himalaya Publishing House.
2. Datt & Sundharam – Indian Economy, S Chand and Company Ltd.
3. Ramesh Singh – Indian Economy, McGraw Hill Education (India) Private Limited.
4. Sriram Srirangam and Manish Kumar Rohit Deo Jha – Indian Economy - Principles, Policies, and Progress, Pearson Education.
5. Kautilya – Arthashastra, Fingerprint Pub.

B.Com Syllabus for SECOND Semester

Detailed Course Contents

B. Com. First Year

Major Course

DETAILED SYLLABUS SEMESTER II

COURSE TITLE : BUSINESS ECONOMICS

COURSE CODE : COMT201

Credits: 5

Course Objective: The course aims to acquaint students with fundamental economic concepts, theories of demand and supply, pricing mechanisms, and resource distribution for better decision-making.

Course Outcome: After completion of the course, students will be able to:

CO1: Understand the concept, nature and scope of business economics, and its relevance in decision-making & analyse the role of economic principles in solving real world business problems.

CO2: Explain basic economic concepts like Utility, Consumer Surplus, and Marginal Utility, Law of diminishing marginal utility, Law of Equi-Marginal utility and consumer behaviour analysis.

CO3: Analyse demand theories and elasticity in Decision-Making.

CO4: Understand laws of production and Cost-Revenue Relationships.

CO5: Evaluate pricing mechanisms under different market structures.

CO6: Study the distribution theories of Rent, Wages and Interest.

Unit- I

Introduction

Concept, Nature, and Scope of Business Economics; Utility Analysis: Concept and Forms of Utility; Laws of Diminishing Marginal Utility and Equi-Marginal Utility; Consumer's Surplus (Marshallian and Hicksian Approaches).

Unit- II

Demand Analysis

Concept and Classification of Demand, Determinants of Demand, Law of Demand; Elasticity of Demand: Concept, Types, and Degree; Methods to Measuring Elasticity of Demand; Relationship of Elasticity of Price: Demand with Law of Diminishing Marginal Utility.

Unit- III

Production, Cost and Revenue Analysis

Concept of Production, Laws of Production/Variable Proportion and Returns to Scale, Economies and Diseconomies of Scale; Concept and Classification of Cost, Cost-Output Relationship, Significance of Cost Analysis in Business Decision Making; Concept of Revenue, Classification of Revenue and Revenue Output Relationships.

Unit- IV

Pricing Analysis

Forms of Market Competition; Pricing of output under Perfect Competition and Monopoly; Discriminating Monopoly and Imperfect Competition; Pricing Strategy.

Unit- V

Theories of Distribution

Ricardian and Modern Theories of Rent, Keynesian Liquidity Preference and Modern Theories of Interest, Marginal Productivity and Modern Theories of Wage.

Reference Books

1. H. L. Ahuja: Advanced Economic Theory: Microeconomic Analysis, S. Chand Publishing House
2. D.M. Mithani: Managerial Economics Theory and Application, Himalaya Publishing House
3. K. K. Dewett: Modern Economic Theory, Shyam Lal Charitable Trust, New Delhi
4. P.N. Chopra: Business Economics, Kalyani Publishers
5. H.K. Singh & Meera Singh: Business Economics, Kalyani Publishers
6. D.D. Chaturvedi, S.L. Gupta & Anand Mittal: Managerial Economics, Brijwasi Book Distributors, Delhi

COURSE TITLE : MONEY, BANKING AND FOREIGN EXCHANGE

COURSE CODE: COMT202

Credits: 5

Course Objective: The course aims to equip students with a comprehensive understanding of the monetary and financial system and students will have a thorough grasp of the role of money, banking, and foreign exchange in the economy.

Course Outcome: After completing the course, students will be able to:

CO1: Understand the role of money in the economy.

CO2: Describe the concepts of demands and supply of money, inflation, deflation and the quantity theory of money and apply the cash balance approach.

CO3: Understand the functions, types and credit creation process of commercial banks, as well as the role, objectives of central bank and monetary policy.

CO4: Apply knowledge of modern banking developments.

CO5: Explain the concepts of fixed and flexible exchange rates, determine exchange rates using purchasing power parity and balance of payments theories, identify factors affecting exchange rates and Objectives and Organisations of I.M.F.

Unit I

Introduction: Money

Definition, Functions, Significance and Classification; Role of Money in Different Economies – Capitalist, Socialist and Mixed.

Unit II

Demand, Supply of Money and Value of Money

Demand for Money: Concept Approaches: Classical, Keynesian, Portfolio Balance and Wealth Adjustment. Supply of Money: Concept, Approaches: Conventional, Chicago, Gurley – Shaw and the RBI Approach; Value of Money: Meaning and Determination – Quantity Theory of Money – Cash Transaction Approach; Cash Balance Approach, Real Balance Approach and Income – Expenditure Theory. Measurement of Value of Money – Index Number, Effect of Changes in the Value of Money – Inflation and Deflation.

Unit III

Banking, Central Bank and Monetary Policy

Banking: Definition, Functions, Significance, Types of Banks, Banking Operations, Process and Limits of Credit Creation; Central Banking: Functions of Central Banking, Objectives and Methods of Credit Control (With special reference to RBI); Monetary Policy: Meaning, Objectives, Suitable Monetary Policy for a Developing Country like India, Instruments of Monetary Policy.

Unit IV

Banking Reforms

Major banking development and reform, Digital Banking: Meaning, Benefits of digital payments, digital currency, Crypto currency, e-Rupi, RTGS, NEFT, ECS- Critical Evaluation. Bharat Interface for money.

Unit V

Foreign Exchange and I.M.F.

Foreign Exchange: Meaning and problem of foreign exchange Determination of Exchange Rate: Mint Parity Theory, Purchasing Power Parity Theory and Balance of Payments Theory; Liberalized Exchange Rate Mechanism (LERM).Inflation and Deflation and its effect on value of money; I.M.F.: Objectives, Organization and Working. The Problems of International Liquidity. Special Drawing Rights.

Reference Books

1. S. N. Maheshwari and S.K. Maheshwari, Banking Law and Practice: Kalyani Publictions.
2. Dr. P. K. Srivastava, Banking- Theory and Practice: Himalaya Publishing House.
3. Shashi K. Gupta, R.K. Sharma, and Jaywant Singh, Banking and Insurance: Kalyani Publications.
4. D. M. Mithai, Money Banking, International Trade & Public Finance: HPH.
5. Hari Gopal Das, Money Banking and Foreign Exchange: Sharda Pustak Bhawan.
6. Dr. Keshav Shyam, Dr. S.S. Shukla, Dr. Anubhav Vishwakarma, Money, Banking & Foreign Exchange: Shikha Publishers, Prayagraj

COURSE TITLE : BUSINESS COMMUNICATION
COURSE CODE:- COMT203

Credits: 5

Course Objective: The course aims to develop students' communication skills, focusing on effective writing, interpersonal interactions, and professional presentation techniques.

Course Outcome: After completion of the course, students will be able to:
CO1. Understand the concept, forms and channels of communication in organizations.

CO2. Develop interactive and formal communication skills including verbal and non verbal communication.

CO3. Understand different communication channels and address communication breakdown within an organization.

CO4: Prepare reports and Business letters and understand the concept and applicability of Citation Rules (APA Style)

CO5. Compose business correspondence like sales, claims and job application letters.

CO6. Develop presentation skills and understand the role of technology in communication.

Unit I
Elements of Communication
Concept**,** Process, Forms of Communication: Formal and Informal, Vertical, Horizontal, Verbal and NonVerbal Communication; Communication Channels.

Unit II
Interactive and Formal Communication
Meaning and Types of Interviews; Group Discussion; Brain-Storming; Listening Skills; Business Meetings: Physical Meetings, Online Meetings; Meeting Etiquettes; Notice; Agenda; Minutes; Press Release; Seminars; Elements of effective communication; Communication barriers.

Unit III
Letter and Report Writing
Types of Reports; Elements of a Business Report, Inserting Visuals such as Tables, Diagrams and Charts in Writing Report; Citation Rules (APA style); Working with the Features of Word Processing Software.

Unit IV

Business Correspondence

Types of Business letters; Parts of Business Letters, Formats of Business Letters- Full block; Inviting quotations, sending quotations, placing orders, sales letters, claim & adjustment letters; Job application letter; Resume Writing; Writing Memo.

Unit V

Presentation Skills and Technology in Business Communication

Presentation Skills: Significance; Power Point Presentation- Presentation Plan, preparing effective slides, inserting videos, tables, graphs and figures in slides, creating hyperlinks; Technology in Business Communication: Role and Significance of Technology in Business Communication, E-Mail; Video Conferencing; Using Social Networking platforms for business communication; Document sharing and collaborative working; Privacy and data security issues in business communication and documentation.

Reference Books

1. Annette M. Veech, Managerial Communication Strategies, Prentice Hall, New Delhi.
2. H. Arthur & M. Dayle, Business Communication, John Wiley & Sons, London.
3. Courtland L. Bovée & John V. Thill, Business Communication Today, Pearson, New Delhi.
4. Gerry Bailey & Steve Way, Communication, Gareth Stevens Pub., New York.
5. Ekta Verma, Business Communication, Shikha Publishers, Prayagraj.

COURSE TITLE : INDIAN FINANCIAL SYSTEM
COURSE CODE: COMT20M

Credits: 5

Course Objective: To equip them with the knowledge of various instruments traded in the financial markets versed about the current financial system in India.

Course Outcome: After completing this course, the students will be able to:

CO1: Understand the Indian Financial System.

CO2: Analyze the Money Market and understand various money market instruments.

CO3: Explain the Capital Market including pricing and issuing new securities, and SEBI guidelines.

CO4: Describe the roles of lead managers, merchant bankers, underwriters, portfolio managers, brokers, sub-brokers, and registrars to an issue and transfer agents.

CO5: Apply Knowledge of SEBI Regulations.

Unit I
Indian Financial System
Concepts, Structure and Constituents of Indian Financial System, Securities Market: Primary Market and Secondary Market; Book Building, Green Shoe Option, Application Supported by Blocked Amount (ASBA).

Unit II
Money Market
Indian Money Market: An Overview, Features, Organisation, Structure, Growth; Money Market Instruments: Treasury Bill, Certificate of Deposit, Commercial Papers, Inter Corporate Deposits.

Unit III
Capital Market
Capital Market: Introduction, Role and Functions. Components of Capital Market. Pricing and Methods of Issuing New Securities, SEBI Guidelines related to Public Issue, Right Issue and Private Placement.

Unit IV
Market Intermediaries
Role of Lead Manager\Merchant Bankers to an Issue, Other Intermediaries: Underwriters, Portfolio Manager, Brokers, Sub-brokers, Registrar to an issue and transfer agents.

Unit V SEBI

Introduction, Objectives, Composition, Power and Functions; Securities Appellate Tribunal: Power, Procedure; Investor Protection: Investors' Rights and Responsibilities, Types of Grievances, Investors Education Protection Fund, Investors Grievances Redressal Mechanism (SCORES).

Reference Books

1. Khan M.Y. Indian Financial System. McGraaw Hill
2. Bhole L.M..Financial Institutions & Markets. McGraaw Hill
3. Varshney P.N, Mittal D.K. Indian Financial System. Sultan Chand & Sons.
4. Gupta K. Shashi, Aggrawal Nisha, Gupta Neeti.Indian Financial System. Kalyani Publishers.
5. Gordor & K. Natarajan. Financial Markets & Services. Himalaya Publishing House.
6. Pathak BV. Indian Financial System. Pearson Education (Singapore) Ltd.

B.COM SYLLABUS FOR THIRD SEMESTER

DETAILED COURSE CONTENTS

B.Com Second Year

SEMESTER III

MAJOR COURSE

COURSE TITLE: BUSINESS STATISTICS

COURSE CODE: COMT301

Course Objective: The course aims to acquaint students with the principles of Business statistics in order to make them able to use various statistical tools for the analysis of economic and business data.

Course Outcome: After the completion of the course, students will be able to:

CO1: Understand the concept and nature of data, uses of different averages and differentiate between positional and mathematical averages.

CO2: Learn the concepts and different measures of dispersion and skewness.

CO3: Understand the meaning and methods of correlation; learn about regression as a tool for estimation and understand the properties of regression coefficients.

CO4: Understand the different aspect of fisher's index number, consumer's price index number and the meaning of probability theory.

CO5: Identify the projections with the straight-line trend under the time series analysis, and understand the different interpolation methods to calculate and fill the data gaps.

Unit I: Data and Measures of Central Tendency

Meaning and Definition of Statistics, Data: Meaning, Types, Method of Collection, Classification and Tabulation. Measures of Central Tendency: Mean, Median, Mode, Geometric Mean, Harmonic Mean.

Unit II: Dispersion and Skewness

Measures of Dispersion: Range, Inter Quartile Range, Quartile Deviation, Mean Deviation, Standard Deviation and Coefficient of Variation. Measures of Skewness: Karl Pearson's Coefficient of Skewness, Bowley's Coefficient of Skewness.

Unit III: Correlation and Regression Analysis

Correlation: Karl Pearson's Coefficient of Correlation, Spearman's Rank Correlation Coefficient. Regression Analysis: Regression Equations; Regression Coefficients.

Unit IV: Index Number and Probability Theory

Index Number: Fisher's Index Number; Consumer's Price Index Number. Probability Theory: Addition and Multiplication Theorems of Probability.

Unit V: Interpolation and Time Series Analysis

Interpolation: Binomial Expansion Method; Newton's Method. Time Series Analysis: Components, Methods: Moving Average Method; Least Square Method.

Practical Assignments:

1. Ask students to collect data from the department/institute and classify data into individual or discrete or continuous series (as applicable).
2. From the above collected dataset, calculate mean, median and mode.
3. Students collect prices of common goods for 2 time periods and calculate consumer's price index number.

Suggested Readings:

1. Vohra, N. D. Business Statistics. New Delhi: McGraw Hill Education India.
2. Gupta, S. P. Statistical Methods. New Delhi: S. Chand & Sons.
3. Elhance, D. N., Aggarwal, B. M. & Elhance, V. Fundamentals of Statistics. New Delhi: Kitab Mahal Publishers.
4. Roy, R. & Roy T. Principles of Statistics. Prayagraj: Pravalika Publications.
5. Singh, R. K. & Shukla, S.S. Business Statistics. Prayagraj: Shikha Publishers.
   Gupta, K. L. Business Statistics. Lucknow: NAVYUG Publication

COURSE TITLE: FINANCIAL MANAGEMENT

COURSE CODE: COMT302

Course Objective: The course aims to give students a broad understanding of financial management concepts and objectives, and to help students to develop analytical skills for effective project evaluation.

Course Outcomes: By the end of this course, students will be able to:

CO1: Develop an understanding of the objectives of financial management and basic dimensions of financial decisions.

CO2: Evaluate long-term investment decisions using basic capital budgeting techniques.

CO3: Analyze the components of cost of capital and understand the importance of WACC in financial decisions.

CO4: Analyze the significance of leverage in business decisions and interpret EBIT-EPS analysis for financing alternatives.

CO5: Understand the meaning, types, and determinants of dividends and assess factors affecting working capital needs, and explain strategies for financing current assets

Unit I: Financial Management

Concepts, Objectives and Functions; Role of the Financial Manager; Wealth maximization vs. Profit maximization; Basic dimensions of financial decisions; Accounting Profit vs. Cash Flows.

Unit II: Capital Budgeting

Concept, Features and Significance; Capital Budgeting Decisions; Techniques: ARR, Payback Period, NPV, IRR, and Profitability Index.

Unit III: **Cost of Capital**

Concept, Importance, Components: Cost of Equity, Cost of Retained Earnings, Cost of Debt, and Cost of Preference Capital, Weighted Average Cost of Capital (WACC).

Unit IV: **Leverage and Capital Structure**

Leverage: Operating, Financial and Combined Leverage. EBIT- EPS analysis and Indifference Point. Capital Structure: Meaning, Factors affecting capital Structure, Theories of Capital Structure: Net Income Approach, Net Operating Income Approach and MM Approach.

Unit V: Dividends and Concept of Working Capital

Dividends: Meaning, Determinants, Theories of Relevance (Walter & Gordon Models) and Irrelevance (MM Approach). Concept of Working Capital: Operating cycle, Factors affecting working capital requirements. Current assets financing, Need for adequate working capital, Liquidity vs Profitability.

Practical Assignments:

1. Conduct relevant case discussions for practical understanding.
2. Perform EBIT–EPS analysis using annual reports.
3. Examine capital structure and debt–equity mix.
4. Study dividend policy and profit distribution of select companies.
5. Analyse WCM through presentations and assignments.

Suggested Readings:

1. Rustagi, R. P. (2018). *Fundamentals of financial management* (13th ed.). Taxmann Publications.
2. Pandey, I. M. (2022). *Essentials of financial management* (5th ed.). Pearson India.
3. Khan, M. Y., & Jain, P. K. (2018). *Financial management* (8th ed.). Tata McGraw-Hill.
4. Chandra, P. (2022). *Financial management: Theory and practice* (11th ed.). Tata McGraw-Hill.

COURSE TITLE: BUSINESS ENVIRONMENT

COURSE CODE: COMT303

Course Objective: This course aims to develop an understanding of the business environment and its economic, legal, socio-cultural, and global dimensions. It enables students to analyze policies, regulations, and external forces affecting business decisions. The course promotes awareness of ethics, social responsibility, consumer protection, and globalization, preparing learners to adapt to dynamic changes influencing organizations and markets.

Course Outcomes: By the end of this course, student will be able to:

CO1: Understand the concepts of Business Environment and Economic systems.

CO2: Analyze Economic policies and the role of NITI Aayog.

CO3: Understand business laws and functions of regulatory authorities.

CO4: Evaluate socio-cultural factors, ethics, and consumer protection.

CO5: Understand the global business environment, MNCs, FDI, and the role of WTO.

Unit I: Introduction

Concept, Components and significance, Internal and external Business environment, Significance of Business Environment. Capitalism, Socialism and Mixed Economy-Features. SWOT analysis and ETOP.

Unit II: Economic Environment

New Industrial Policy: Key provisions; Make-in-India and Production Linked Incentive (PLI) Scheme, Foreign Trade Policy; Fiscal Policy; Monetary Policy; Objective and Instruments; Viksit Bharat, Startup India, NITI Aayog.

Unit III: Legal Environment

Telecom Regulatory Authority of India (TRAI); Insurance Regulatory and Development Authority (IRDA); Salient features of Competition Act, 2002; Salient features of IPR Acts-Patents, Trademarks, Copyrights.

Unit IV: Socio-Cultural Environment

Nature of Indian Society and Ethos, Consumer Protection Act, 2019: Key Provisions, Social

Responsibility of Business, Carroll's CSR Pyramid, Consumerism and Business Ethics.

Unit V: International Environment

Multinational Corporation: Characteristics, Types of Foreign Collaboration, Joint Ventures; FDI in India, WTO, UNCTAD.

Practical Assignments:

1. Prepare a chart showing Internal and External Components (Economic, Legal, social, Technological, Political).
2. Conduct a survey on consumer awareness regarding the Consumer Protection Act, 2019.
3. Analyze the Corporate Social Responsibility initiatives of a selected company.
4. Examine the impact of foreign direct investment on any industry in India.
5. Discuss the Impact of political system on business environment.

Suggested readings:

1. Cherunilam, F. (2024). Business environment: Text and cases. Himalaya Publishing.
2. Daniels, J D, Radebaugh, L H., Sullivan, D P, & Click, R W (2022) International Business: Environments and operations (17th ed.). Pearson Education.
3. Aswathappa, K. (2023). Essentials of business environment, Himalaya Publishing.
4. Saleem, S. (2022). Business environment (4th ed.). Pearson Education India.
5. Gupta, C. B. (2022). Business environment. Sultan Chand & Sons.

MINOR COURSE

COURSE NAME: INTERNATIONAL TRADE AND TARIFFS

COURSE CODE: COMT30M

Course Objective: The course aims to analyze comparative advantage, scale and competitiveness drive, global trade and a critical study on India's trade policy, balances, protection and integration to manage trade deficits.

Course Outcomes: After completion, students will be able to:

CO1: State and compare major Classical and Modern international trade theories.

CO2: Understand the importance of International Economic Institutions and their functioning.

CO3: Identify and explain non-tariff measures and anti-dumping procedures.

CO4: Understand the foreign exchange market and its dynamics.

CO5: Analyze the role of devaluation, foreign trade policy, foreign capital, and foreign investment.

Unit I: Introduction & Theories of International Trade

International Trade: Concepts and Overview; Theories of International Trade: Absolute and Comparative Advantage Theory, Opportunity Cost Theory and Heckscher–Ohlin Theory.

Unit II: International Economic Institutions & Regional Economic Integration

Important Features and Functions of GATT, WTO, IMF, World Bank and UNCTAD; Regional Economic Integration: European Union (EU), ASEAN, SAARC and NAFTA.

Unit III: Commercial Policy: Tariffs & Non-Tariff Measures

Subsidy and Countervailing Duties (CVD) and their Categories; Dumping: Features and Objectives; SCM agreement and its constraints; Custom Duty: Features, Types, Objectives Role in International Trade; Barriers: Tariff Vs Non-Tariff Barriers.

Unit IV: Foreign Exchange & Exchange Rate Determination

Foreign Exchange Market: Spot and Forward Markets; Exchange Rate Systems: Fixed, Floating, Managed Float; Determination of Exchange Rates: Purchasing Power Parity (PPP), Interest Rate Parity, Convertibility, Foreign Exchange Controls.

Unit V: Foreign Trade Policy and International Investment

Devaluation: Techniques, Objectives, and its Effect on International Trade; Foreign Trade Policy: Meaning, Types; Foreign Capital: Types and its Importance; Foreign Investment: Objectives, Types, Advantages and Disadvantages.

Practical Assignments:

- Study the recent anti-dumping action taken by the Government of India on imports.
- Students participate in a classroom debate comparing the effectiveness of tariff and non-tariff barriers in protecting domestic industries.
- Students perform a short role-play in groups to explain and compare international trade theories using real-world country examples.

Suggested Readings:

1. Krugman, P. R., & Obstfeld, M. (2022). *International Economics: Theory and Policy* (12th ed.). Pearson.
2. Salvatore, D. (2020). *International Economics* (13th ed.). Wiley.
3. Bhagwati, J. N. & Srinivasan, T. N., *Handbook of International Trade* (selected chapters) for policy perspectives.
4. Das, K. (2020). *International Economics*. Oxford University Press.
5. World Trade Organization. (2015). *Understanding the WTO* (5th ed.). WTO Publications.

SEMESTER IV

MAJOR COURSE

COURSE NAME: COST ACCOUNTING

COURSE CODE: COMT401

Course Objective: The aim of the course is to familiarize students with the principles and methods of cost accounting, cost control and the preparation of cost statements for effective Managerial decisions in costing.

Course Outcomes: After completion of the course, students will be able to:

CO1: Explain cost concepts, differentiate cost & financial accounting and apply cost accounting principles.

CO2: Apply cost accounting techniques for effective management of material, labour and overheads in an organization.

CO3: Prepare cost sheets and contract accounts and determine tender prices using unit and contract costing methods.

CO4: Prepare process accounts, handle joint products & by-products and reconcile cost & financial accounts.

CO5: Apply operating costing, standard costing and variance analysis techniques for cost control and management decision-making.

Unit I: Introduction

Cost- Meaning and Classification; Cost Accounting: Concept, Objectives, Importance and Limitations; Cost Accounting vs Financial Accounting; Methods of Costing; Cost Accounting Standards (CASs): An Overview.

Unit II: Cost Elements

Material: Procurement and Inventory Management; Methods of Valuation of Material Issues; Labour: Time Keeping and Time Booking; Labour Turnover; Overheads: Classification, Allocation, Apportionment and Absorption; Over and Under-absorption of Overheads.

Unit III: Unit Costing and Contract Costing

Single Unit or Output Costing: Concept and Need; Preparation of Cost Sheet; Tender/Quotation Price; Contract Costing: Concept and Preparation of Contract Account.

Unit IV: Process Costing and Reconciliation Statement

Process Costing: Preparation of Process Account; Normal and Abnormal Loss; Abnormal Gain; Transfer to Warehouse; Joint Products and By-products; Preparation of Reconciliation Statement of Cost and Financial Accounts.

Unit V: Operating Costing and Variance Analysis

Operating Costing: Concepts, Importance and Transport Costing; Standard Costing: Concepts, Significance and Material Variance.

Practical Assignments:

1. Prepare a cost sheet for a manufacturing company, including calculation of prime cost, factory cost, cost of production and total cost.
2. Collect financial and cost accounting data from a company. Prepare a reconciliation statement to reconcile the profit shown by the cost accounts with the profit shown by the financial accounts.

Suggested Readings:

1. Agarwal, M. L., & Gupta, K. L. Cost Accounting. Sahitya Bhawan Publications.
2. Garg, A. K. Cost Accounting: An Analytical Study. Swati Prakashan.
3. Horngren, C. T., Datar, S. M., & Foster, G. Cost Accounting: A Managerial Emphasis. Pearson.
4. Jain, S. P., & Narang, K. L. Cost Accounting: Principles and Practice. Kalyani Publishers.
5. Shukla, M. C., Grewal, T. S., & Gupta, M. P. Cost Accounting: Text and Problems. S. Chand & Company.
6. Singh, R. K., Gupta, H., & Shukla, S. S. Cost Accounting. Shikha Publishers.

COURSE NAME: AUDITING

COURSE CODE: COMT402

Course Objective: The course aims to provide knowledge of auditing concepts, principles, procedures, and techniques in accordance with current legal requirements.

Course Outcomes: After completion of the course, students will be able to:

CO1: Discuss basic concepts of auditing and acquaint with latest developments in the area of auditing.

CO2: Describe the need of auditing and the role of auditors.

CO3: Understand the principles, procedures and techniques of auditing.

CO4: Understand the role of auditors and auditing process

CO5: Analyze and interpret the contents of audit reports

Unit I: Introduction

Meaning and Objectives of Auditing; Nature and Scope of Auditing; Basic Principles and Techniques of Auditing; Classification of Audit; Audit Process, Audit Programme, Audit Evidence, Audit vs Investigation, Financial Technologies (FinTech) and their impact on audits, Concept of Standards on Auditing.

Unit II: Internal Control

Meaning, Objectives, Components and Implications of Internal Control; Internal Control Vs. Internal Check Vs. Internal Audit, Reliance on Internal Controls, Concept of Audit Risk.

Unit III: Vouching and Verification

Vouching – Meaning and Objectives; Procedure of Vouching; Vouching of Cash and Bank Transactions, Purchase and Sales Transactions; Verification of Assets and Liabilities; Inventory Valuation.

Unit IV: Company Auditors

Qualifications and Disqualifications; Appointment and Rotation, Removal, Remuneration, Rights, Duties and Liabilities of Company Auditors.

Unit V: Audit Report and Special Audit

Contents and types of Audit Report, National Financial Reporting Authority; Special Audits of Banking and Insurance Companies; Cost and Management Audit; Tax Audit; Forensic Audit.

Practical Assignments:

The students are required to:

- Critically analyze auditing-based case studies with the help of focused group discussions.
- Examine the audit reports published by Indian companies.
- Identify and verify any five-documentary evidence in connection with sales, purchases of goods/machineries, payment of expenses and liabilities.

Suggested Readings:

1. Basu, Sanjib Kumar (2026). Auditing and Assurance. 4th Edition, New Delhi: Pearson Education
2. Garg, P. (2022). Auditing & Assurance. Delhi, India: Taxmann Publication.
3. Rittenberg, Larry J., Karla M. Johnstone, and Audrey A. Gramling (2023): Auditing: A Risk-Based Approach; Cengage Learning.
4. Kumar, R. & Sharma, V. (2019). Auditing Principles and Practice. Delhi, India: PHI Learning.
5. Roy (2019). Auditing & Assurance. Delhi, India: Oxford University Press.
6. Singh A. K., & Gupta, L. (2021). Auditing Theory and Practice. Noida, India: Galgotia Publishing.
7. Kamal, G. (2008). Contemporary Auditing. Delhi, India: Tata Mcgraw Hill Publishing Company.
8. Tandon, B. N., Sudharsnam, S., & Sundharabahu, S. A. (2015). Hand book on Practical Auditing. Delhi, India: S. Chand Publishing.
9. G. D. Velma, Pradeep Kumar, Baldev Sachdeva & Singh: Auditing - Theory and Practice; Kalyani Publishers
10. Jha, A., Bhatia, A., & Gupta, R. (2024). Elements of Auditing. Taxmann

COURSE NAME: COMPANY LAW

COURSE CODE: COMT403

Course Objective: The course aims to provide students with a fundamental understanding of the legal framework governing companies under the Companies Act. It intends to familiarize learners with the formation, management and regulatory requirements of companies. The course also seeks to develop knowledge about corporate documents, share capital, meetings and the roles and responsibilities of directors and key managerial personnel.

Course Outcomes: After successful completion of the course, students will be able to:

CO1: Explain the concept, characteristics and formation process of companies under company law.

CO2: Describe the legal provisions relating to MOA, AOA, prospectus and related doctrines.

CO3: Analyze the legal framework governing share capital, issue and transfer of shares.

CO4: Evaluate the procedures and legal requirements of shareholders' and board meetings.

CO5: Examine the roles, powers and regulatory provisions relating to directors and key managerial personnel.

Unit I: Introduction

Meaning, nature and Characteristics of Company; Types of Companies, Illegal Association, Association not for profit, Formation of Company, Difference between Company, LLP and Partnership, Concept of Lifting of Corporate Veil.

Unit II: Documents

Memorandum of Association, Article of Association; Doctrines of Ultra Vires, Constructive Notice and Indoor Management, Prospectus-meaning and Contents, Types of prospectus, Shelf prospectus and red herring prospectus, Misstatement in prospectus and liabilities.

Unit III: Shares and Share Capital

Meaning and Types of Capital, Issue and allotment of Shares, modes of acquiring membership, Book Building Issue, Buyback of Share, Sweat Equity Shares, ESOP, Bonus Issue, Right Issue, Transfer and Transmission of Shares.

Unit IV: Meeting

Meeting of Shareholders and Board; Types of Meeting, Virtual Meeting, Convening and Conduct of Meeting, Postal Ballot, e-Voting, Types of Resolution, Notice, Quorum, Poll,

Proxy, Agenda, Minutes.

Unit V: Management

Meaning and types of Directors, Women Directors, Director Identification Number (DIN), Disqualification, Appointment, Removal of Directors, Power and Duties of Directors, Independent Directors, Directors KYC, Key Managerial Personnel (KMP) and Managerial Remuneration.

Suggested Readings:

1. Singh, A. (2022). *Company law* (17th ed.). Lucknow: Eastern Book Company.
2. Kapoor, N. D. (2020). *Elements of company law* (30th ed.). New Delhi: Sultan Chand & Sons.
3. Garg, K. C., Sareen, V. K., Sharma, M., & Chawla, R. (2021). *Company law* (19th ed.). New Delhi: Kalyani Publishers.
4. Bhandari, M. C. (2019). *Guide to company law procedures*. New Delhi: Bharat Law House.
5. Kuchhal, M. C., & Kuchhal, V. (2018). *Modern Indian company law*. New Delhi: Vikas Publishing House.

MINOR COURSE

COURSE NAME: FOREIGN EXCHANGE: PRACTICES AND PROBLEMS

COURSE CODE: COMT40M

Course Objective: The course aims to introduce the concept of foreign exchange to the students and equip them with a detailed knowledge of the whole mechanism of foreign exchange, its regulation in India, the recent trends and the various challenges and risks attached to foreign exchange.

Course Outcomes: After completing the course, students will be able to:

CO1: Understand the fundamental concept of foreign exchange and its evolution.

CO2: Describe how the mechanism of foreign exchange works in various types of foreign exchange markets (Spot and Forward) and elaborate the exchange rate systems and how exchange rate is managed in India.

CO3: Comprehend how foreign exchange is controlled in India and what are the challenges with foreign exchange control in India.

CO4: Explain the structure and roles of the different institutions that regulate foreign exchange in India, namely FEMA, RBI, and EXIM Bank.

CO5: Identify the various types of risks attached to foreign exchange.

Unit I: Introduction to Foreign Exchange

Concept; Importance; Factors affecting Foreign Exchange Rate, Gold Standard vs Bretton Woods, Modern Forex System: Meaning and Components.

Unit II: Foreign Exchange Mechanism

Devaluation and Depreciation of currency, Exchange rate systems: Fixed and Floating, Managed Float System, Pegging. Foreign exchange (Forex) market: Spot Market; Forward market; Swap market.

Unit III: Foreign Exchange Control

Concept of Foreign Exchange Control, It's Importance, Techniques: Direct and Indirect, DE dollarization, Mechanisms Used for Exchange Control in India, Challenges with Exchange

Control.

Unit IV: Forex Regulation

FEMA: Objectives; Provisions; Current and Capital Account Transactions; FERA vs FEMA, Recent Amendments in Foreign Exchange Management Regulations. Role of RBI in Foreign Exchange, EXIM Bank: Objectives and Functions.

Unit V: Foreign Exchange Risks

Types of Foreign Exchange Risk: Transaction Exposure; Translation Exposure; Economic Exposure, How Forex Risks are managed; Hedging against Foreign Exchange Exposure, Country Risk Analysis.

Practical Assignments:

1. Each student prepares a report on internationalisation of Indian Rupees.
2. The students prepare a presentation in groups on any topic of their choice from the syllabus.
3. The students prepare a chart visually representing the current trends and news related to Foreign Exchange.
4. The teacher conducts a role play activity where students play the role of different countries and negotiate exchange rates related to trade of different commodities.
5. The students prepare an assignment on the history of internationalisation of Dollar.

Suggested Readings:

1. Indian Institute of Banking & Finance. (2025). Foreign exchange: Facilities for individuals (3rd ed.). Macmillan Education.
2. Gala, A., & Gala, J. (2011). Foreign exchange and forex trading (1st ed.). Buzzingstock Publishing House.
3. Jeevanandam, C. (2024). Foreign exchange: Practice, concepts and control (17th ed.). Sultan Chand & Sons.
4. Das, H. G. Money, banking and foreign exchange. Sharda Pustak Bhawan.
5. Shyam, K., Shukla, S. S., & Vishwakarma, A. Money, banking & foreign exchange. Shikha Publishers.

B.Com Syllabus for Fifth Semester

Detailed Course Contents

B. Com. Third Year (Part - I)

Group- 'A'
Paper Code: 5COMTH13
Income Tax Law and Accounts - I

1) **Basic Concepts:** **(12 Hours)**
   (a)Assesse, Types of Assesse, Assessment Year, Previous, Year, Gross Total Income, Total Income, Tax Evasion and Tax Avoidance, (b) Residential Status and Tax Incidence, Exempted Incomes under Section 10. (c) Agricultural Incomes: Meaning, Types, Integration of Agriculture Income with Non-agricultural Incomes.
2) **Computation of Income under the head Salary** (Numerical Problems) **(10 Hours)**
3) **Computation of Income under the head House Property** **(07 Hours)**
   (Numerical Problems)
4) **Computation of Income under the head Profit and Gains from Business and Profession** (Numerical Problems) **(10 Hours)**
5) **(a) Set off &Carry forward of Losses and Clubbing of Income.** **(06 Hours)**
   (b) Rebate & Reliefs.

Suggested Readings:

1) V. P. Gaur ; D. B. Narang: Income Tax – Law & Practice; Kalyani Publishers, Ludhiana
2) Ahuja, Girish; Ravi Gupta: Systematic Approach to Income Tax; Bharat Law House, New Delhi
3) H. C. Mehrotra: Income Taxs
4) Law; Sahitya Bhawan, Agra
5) V. K. Singhania: Students' Guide to Income Tax, Taxman Publications (P) Ltd. Delhi

Group- 'A'
Paper Code: 5COMTH14
Goods & Services Tax and Customs Law - I

1) **Basic Concepts**: **(12 Hours)**
   Meaning of GST, Features, Merits & Demerits, Meaning of Goods and Services, Person, Taxable person , Place of Business, Place of Supply, Input tax & Output tax , Reverse Charge, Exempted Goods, Various rate of taxes, Types of GST (CGST, SGST, IGST, UTGST).
2) **Registration**: **(12 Hours)**
   Procedure of registration, compulsory registration, Voluntary, amendment of registration, cancellation and revocation of registration.
3) **Composition Levy**: **(12 Hours)**
   Meaning, Features, specified rates, persons not eligible for composition scheme, person eligible to opt composition scheme with drawl of composition scheme, payment of tax, returns, penalty and fines.
4) **Place and Time of Supply:** **(09 Hours)**
   Determination of Place of Supply of Goods and Services: Intra state & Interstate, Time of Supply of Goods, Time of Supply of Services

Suggested Readings:

1) Himanshu Srivastava, Mohit Bahal: GST; Shuchita Prakashan.
2) Ekta Verma, Prabhat Agarwal: Goods & Services Tax, Shikha Publications,
3) Vinod K. Singhania: Students' Guide to GST & Customs Law, Taxmann.

Group- 'B'
Paper Code: 5COMTH15
Entrepreneurship - I

1) **Introduction**: **(15 Hours)**
   Meaning and significance of entrepreneurship; role of entrepreneur in an economy; Entrepreneurial Competencies; Theories of Entrepreneurship-Hagen's theory, Innovation theory of Schumpeter, Max Weber theory of entrepreneurship
2) **Dimensions of Entrepreneurship**: **(10 Hours)**
   Intrapreneurship, Technopreneurship; Cultural Entrepreneurship; International Entrepreneurship; Netpreneurship; Ecopreneurship, Social Entrepreneurship
3) **Entrepreneurship Development**: **(10 Hours)**
   Environmental Factors Affecting Entrepreneurial Development, Entrepreneurship Development Programmes and their Critical Evaluation; Government Policies for entrepreneurship development.
4) **Entrepreneurial Process**: **(10 Hours)**
   Opportunity Sensing and Identification process, Sources of Business Ideas and Tests of Feasibility. Preparation of Business Plan/ Project Proposal, Contents of Business Plan/Project, Project Appraisal and its Techniques.

Suggested Readings:

1) Verma, Ekta: Entrepreneurial Development: Innovate and Elevate, Edwin Publishers.
2) Desai Vasant: *Dynamics of Entrepreneurial Development and Management*, HPH,
3) Khanka S. S.: *Entrepreneurship and Small Business Management*, Sultan Chand & Sons,
4) Taneja, S., &Gupta, S. L.- Entrepreneurship Development-New Venture creation, Galgotia Publishing House.
5) Shukla M. B.: *Entrepreneurial and Small Business Management*, Kitab Mahal.
6) Srivastava S. B.*: A Practical Guide to Industrial Entrepreneurs*, S. Chand &Sons.
7) Holt: *Entrepreneurship- New Venture Creation*, PHI,
8) Zimmerver & Scarborough: *Essentials of Entrepreneurship and Small Business Management*, PHI,

Group- 'B'
Paper Code: 5COMTH16
Corporate Accounting - I

1) **Accounting for Share Capital & Debentures: (12 Hours)**
   Types of shares; Issue and allotment of shares; forfeiture and reissue of forfeited shares; Issue of rights and bonus shares; Buy Back of shares; Issue and Redemption of preference shares and Debentures. Practical Problems.
2) **Preparation of Financial Statements of Companies: (08 Hours)**
   Preparation of financial statements of corporate entities including one Person Company as per Schedule III of the Companies Act 2013. Practical Problems.
3) **Amalgamation of Companies: (15 Hours)**
   Concept of Amalgamation; Consideration/purchase price for amalgamation; accounting entries for amalgamation; preparation of amalgamated balance sheet. Practical Problems
4) **Corporate Financial Reporting: (10 Hours)**

   Meaning, need and objectives; Constituents of Annual Report and how it is different from financial statements; Contents of report of the Board of Directors; XBRL Reporting. Drafting of Notes to Accounts. Triple Bottom Line Reporting, CSR Reporting.

Suggested Readings:

1) Dam, B.B. & Gautam, H.C.-*Corporate Accounting* Gayatri Publications.
2) Goyal, B. K.- *Corporate Accounting*, Taxmann Publication.
3) Goyal, V. K., & Goyal, R.- *Corporate Accounting,* PHI Learning.
4) Jain, S. P., & Narang, K.L-*Corporate Accounting*, Kalyani Publishers.
5) Monga, J. R. (2019). *Fundamentals of Corporate Accounting.* Mayur Paperbacks.
6) Maheshwari, S. N., Maheshwari,S.K., *Corporate Accounting*. Vikas Publishing House.
7) Mukherjee, A., & Hanif, M.*Corporate Accounting*.TMH.
8) Shukla, M. C., Grewal, T. S., & Gupta, S.C. *Advanced Accounts,* S.Chand &Sons.
9) Sehgal, A. *Fundamentals of Corporate Accounting*, Taxmann Publication.
10) Tulsian, P.C.,&Tulsian, B. (2016). *Corporate Accounting*, S. Chand &Sons.

Group- 'C'
OPTIONAL GROUPS
Group Name: Financial Services
Paper Code: 5COMTH17FS-I
Insurance and Risk Management - I

1) **Principles of Insurance:** **(12 Hours)**
   Principle of Cooperation, Insurable Interest, Utmost Good Faith, Indemnity, Subrogation, Causa-Proxima, Over and Under Insurance, Contribution, Pro-Rata Clause, Paid-Up Value, Re-Insurance.
2) **Life Insurance**: **(11 Hours)**
   Fundamental principles of life Insurance, Procedure for effecting Life Insurance, Kinds of Life Insurance Policies, Whole Life, Endowment and Term Policies, Individual and Group Insurance policies, Policies for children and females, Policy Conditions, Nomination and Assignment, Claims Settlement.
3) **Life Insurance Premium:** **(11 Hours)**
   Factors affecting premium of Life Insurance Policies, Methods of Premium Computation, Importance of Mortality Tables in Premium Computation, Net single premium, Net annual level premium
4) **Valuation, Surplus and Bonus**: **(11 Hours)**
   Objects of Valuation, Sources of Surplus, Bonus, Calculation of Premium and bonus

Suggested Readings:

1) Khan Arif M.: Theory and Practices of Insurance, Educational Book House,
2) Verma, Ekta: Insurance Management, Edwin Publishers, USA
3) Motihar M.: Principle and Practices of Insurance, Sharda Pustak Bhawan,
4) Huebner, S. S.: Life Insurance, Appletion – Century-Crofts, Inc (NY)
5) Mishra M.N., and Mishra S.B.: Insurance Principles and Practice, Sultan Chand & Sons,

Group- 'C'
Group Name: Financial Services
Paper Code: 5COMTH18FS-I
Banking Law and Practices - I

1) **Bank-Customer Relationship:** **(12 Hours)**

   Definition of Customer, Bank Customer Relationship and its special features, Termination of the relationship, Bank Pass Book.

2) **Customer Accounts:** **(11 Hours)**

   Opening of Account, Operation of Account, Special Customers of a Bank-Minor, Married Women, Lunatic, Drunkard, Joint Accounts, Partnership Firms, Joint Stock Company and Trustees.

3) **Employments of Bank Funds:** **(11 Hours)**

   Cash Reserve and other Non-Earning Assets, Earning Assets: Money at Call and Short Notice, Investment, Loans and Advances, Discounting of Bill.

4) **Modes of Securing Advances:** **(11 Hours)**

   Personal Security, Guarantee and indemnity and Collateral Securities: Lien, Pledge, Mortgage and Hypothecation.

Suggested Readings:

1) S. N. Maheshwari: Banking Law and Practice; Kalyani Publishers, Ludhiana
2) G. K. Varshney: Law & Practice of Banking; Sahitya Bhawan Publications, Agra
3) Gordon & Natarajan: Banking Theory, Law and Practice; HPH, Delhi.
4) B. M. L. Nigam: Law and Practice of Banking, Vikas Publication, New Delhi.
5) Tannon: Banking Law and Practice.

Group- 'C'
Group Name: Financial Market System
Paper Code: 5COMTH17FMS-I
Capital and Security Market – I

1) **Indian Financial System**: **(12 Hours)**
   Introduction, Indian Financial system with understanding of different markets- Money Market vs. Capital Market.
   Meaning and features, Role in capital formation, Link between Primary Market and Secondary Market.
2) **Primary Market/ New Issue Market**: **(11 Hours)**
   Methods of Issuing New Securities (Primary market), IPO, FPO, Offer for Sale, Private Placement, Rights Issue, Bonus Issue.
3) **Book Building Method**: **(11 Hours)**
   Role of Lead manager/Merchant bankers to an issue, Red - Herring Prospectus, ASBA, Green Shoe option, other intermediaries: Underwriters, Portfolio Managers, Brokers, Sub-brokers, Registrar to an issue and transfer agents.
4) **Secondary Market**: **(11 Hours)**
   Definition, functions of Stock Exchanges, Stock Exchanges in India: NSE, BSE, Recent Development in Stock Exchanges.

Suggested Readings:

1) Preeti Singh: Investment Management Security Analysis & Portfolio Management, HPH,
2) V. A. Avadhani: Investment and Securities Market in India; HPH,
3) Bhole, L. M. Financial Markets and Institutions, Tata McGraw Hill,
4) H.R. Machiraju: Indian Financial System; Vikas Publications.

Group- 'C'
Group Name: Financial Market Services
Paper Code: 5COMTH17FMS-I
International Trade and Tariff-I

1) **International Trade**: **(09 Hours)**
   Nature, Scope, Objectives, International and Domestic Trade Comparison, Modes of entry into International Trade
2) **Institutional Environment**: **(09 hours)**
   Nature, Scope, Objective and functioning of WTO, UNCTAD, World Bank, World Economic Forum
3) **Theories of International Trade:** **(09 Hours)**
   Classical Country-based Theories and Modern Firm-based Theories. Leontief paradox
4) **Trade procedures:** **(09 Hours)**
   International trade Procedures, Documentation and Complexities
5) **Anti-Dumping Duties:** **(09 Hours)**
   Meaning, Principles, Agreement, Determination of Normal Value and Export Price, Institutional Agreement and Procedure in India. Directorate General of Trade Remedies (DGTR)

Suggested Readings:

1) Verma Ekta: International Trade and Tariff, Shikha Publishers,
2) Bhalla, Sivaraman V.K.: International Business, Sultan Chand & Sons Publishing,
3) Subbarao P.: International Business, Himalaya Publishing House,
4) Charles W.L., Hill, and Jain Arun Kumar: International Business, TMH
5) Justin Paul: International Business: Text and Cases, PHI.

Group- 'C'
Group Name: Functional Management
Paper Code: 5COMTH17FM-I
Human Resource Management - I

1) **Human Resource Management**: **(09 Hours)**
   Concepts, Objectives, Operative and Managerial functions of Human Resource Management, Role of HRM in organisations
2) **Human Resource Planning:** **(09 Hours)**
   Concept; Process and Need.
3) **Job Analysis**: **(09 Hours)**
   Concept and Process; Job Description; Job Specification; Job Evaluation- Meaning & Methods; Job Design.
4) **Recruitment and Selection:** **(09 Hours)**
   Recruitment- Concept, Types; Selection- concept, steps in selection process; Interviews -Nature and Types.
5) **Training and Development**: **(09 Hours)**
   Concept, Objectives of Training, Training needs, Methods of training - On the job and off the job training methods, Objectives of development, Methods of development

Suggested Readings:

1) LM Prasad-Human Resource Management, S. Chand &Sons.
2) T. N. Chhabra : Human Resource Management-Concept and Issues; Dhanpat Rai & Co.,
3) A. K. Malviya: Human Resource Management; PPB,
4) V. S. P. Rao: Human Resource Management-Text and Cases, Excel Books
5) Singh R. K. & Singh Amit: Manav Sansadhan Prabandh; Astha Pub.,

Group- 'C'
Group Name: Functional Management
Paper Code: 5COMTH18FM-I
Marketing Management - I

1) **Introduction:** **(12 Hours)**
   Marketing: Meaning, significance, and evolution of marketing concept and approaches, Marketing Management**:** Definition, objectives (profitability, market share, customer satisfaction, brand loyalty), functions (planning, organizing, directing, controlling), significance.
2) **Product Planning and Development:** **(11 Hours)**
   Product: Definition, classification, product life cycle (PLC) stages, and influencing factors. Product Planning: Importance, process, product development, Product mix strategies, branding. Product Development: Meaning and stages.
3) **Pricing:** **(11 Hours)**
   Definition, Objectives of pricing, Pricing strategies, Methods of pricing.
4) **Distribution Channels:** **(11 Hours)**
   Meaning, functions, Distribution systems, Factors influencing channel selection. Wholesalers and Retailers**:** Definition, functions, and its role, e-commerce, omni-channel retailing-retailing, Challenges of e-retailing

Suggested Readings:

1) Sarita Maxwell and Ekta Verma, Marketing Management, Shikha Publishers
2) Kotler, Philip: Marketing Management: PHI
3) Beller & Berkman: Readings in Marketing Management; HPH,
4) D. Amar Chand, B. Varadharajan: An Introduction to Marketing; Vikas Publishing
5) A. K. Malviya : Marketing Management; PPB,
6) C.B. Memoria, Pradeep Jain & Priti Mitra: Marketing Management; Kitab Mahal
7) Singh R. K. & Amit Singh, Vipran Prabandh; Astha Pub.,
8) Pillai R S N, Bhagwati: Modern Marketing Principles & Practices
9) Neelmegham and Namakumari: Marketing Management, MacMillan,
10) S. A. Sherlekar : Marketing Management.

B.Com Syllabus for Sixth Semester

Detailed Course Contents

B. Com. Third Year (Part - II)

Group- 'A'
Paper Code: 6COMTH13
Income Tax Law and Accounts - II

1) **Computation of Income under Different Heads:** **(12 Hours)**
   a) Capital Gains. **Numerical Problems**
   b) Income from Other Sources. **Numerical Problems**
2) **Deductions from Gross Total Income. Numerical Problems.** **(08 Hours)**
3) **Computation of Total Income**: **(11Hours)**
   Assessment of Individual and Firm. **Numerical Problems**
4) **Assessment and Returns:** **(08 Hours)**
   Types of Assessment, Online Filing of Returns, Advance Payment of Tax, Tax Deduction at Source (TDS), Tax Collection at Source (TCS) and New Tax Regimes.
5) **Income Tax Authorities:** **(06 Hours)**
   Powers of Central Board of Direct Taxes (CBDT), Assessing Officer, Appeals and Procedures of Assessment.

Note: The course contents shall be modified by the Head of the Department as applicable on 1st July of each academic year according to the Prevailing Tax Laws.

Suggested Readings:

1) V. P. Gaur ; D. B. Narang: Income Tax – Law & Practice; Kalyani Publishers, Ludhiana
2) Ahuja, Girish; Ravi Gupta: Systematic Approach to Income Tax; Bharat Law House, New Delhi
3) H. C. Mehrotra: Income Tax Law; Sahitya Bhawan, Agra
4) V. K. Singhania: Students' Guide to Income Tax, Taxman Publications (P) Ltd. Delhi.

Group- 'A'
Paper Code: 6COMTH14
Goods & Services Tax and Customs Law – II

1) **Input Tax Credit**: **(12 Hours)**
   Meaning, Eligibility and Conditions for taking input tax credit, situation in which ITC not allowed, Reversal of ITC, availability of credit in special circumstances.
2) **Returns**: **(12 Hours)**
   Procedure of filling returns, periodicity of returns, various forms for filling of returns, final return, notice to return defaulters, levy of late fee.
3) **Assessment and Refund**: **(11 Hours)**
   Self-Assessment, Provisional Assessment, Scrutiny of Returns, Assessment of Unregistered Persons, Summary Assessment, Refund.
4) **Customs Law:** **(10Hours)**
   Concepts, Territorial Waters, High Seas, Types of Custom Duties, Valuation, Baggage - Rules and Exemptions.

Suggested Readings:

1) Himanshu Srivastava, Mohit Bahal: GST; Shuchita Prakashan ,
2) Ekta Verma, Prabhat Agarwal: Goods & Services Tax, Shikha Publications,
3) Vinod K. Singhania: Students' Guide To GST & Customs Law, Taxmann.

Group- 'B'
Paper Code: 6COMTH15
Entrepreneurship – II

1) **Creativity and Innovation**: **(10 Hours)**
   Types and Techniques of Creative Thinking- Focus Groups, Brainstorming, Attitude Analysis, Synectics; Innovation- Types and Phases. Knowledge Management and its role in Innovation.
2) **Entrepreneurial Sustainability**: **(12 Hours)**
   Social support system for entrepreneurship; Public and Private system of stimulation; Availability of Finance, Marketing, Technological and Managerial support systems. Entrepreneurs' Self-help group, Trade and Industry associations; Business incubators.
3) **Rural Entrepreneurship**: **(11 Hours)**
   Definition, Meaning, Need, significance in the Indian context; Opportunities and Challenges; Growth of Rural Entrepreneurship in India.
4) **Managing Start-Up**: **(12 Hours)**
   Mobilising Resources for Start-Up, Accommodation and Utilities, Preliminary Contracts with the vendors, suppliers, bankers, principal customers; Contract Management; Basic Start-Up problem, Ease of Doing Business, Startup India scheme, Make in India initiative.

Suggested Readings:

1) Verma, Ekta : Entrepreneurial Development: Innovate and Elevate, Edwin Publishers.
2) Desai Vasant : *Dynamics of Entrepreneurial Development and Management*, HPH,
3) Khanka S. S.: *Entrepreneurship and Small Business Management*, Sultan Chand & Sons,
4) Taneja, S., &Gupta, S. L.- Entrepreneurship Development-New Venture creation, Galgotia Publishing House.
5) Shukla M. B.: *Entrepreneurial and Small Business Management*, Kitab Mahal.
6) Srivastava S. B.*: A Practical Guide to Industrial Entrepreneurs*, S. Chand &Sons.
7) Holt: *Entrepreneurship- New Venture Creation*, PHI,
8) Zimmerver & Scarborough: *Essentials of Entrepreneurship and Small Business Management*, PHI

Group- 'B'
Paper Code: 6COMTH16
Corporate Accounting – II

1) **Accounting for Reconstruction** – **(15 Hours)**
   Concept, Need, Internal and External Reconstruction. Practical Problems.
2) **Accounts of Holding Company:** **(15 Hours)**
   Concept and meaning of different terms: holding company, subsidiary company, pre-acquisition profit/loss, post-acquisition profit/loss, minority interest/non-controlling interest; cost of control/Goodwill or gain on bargain purchase. Meaning and need for consolidation of financial statements; Preparation of consolidated Balance Sheet. Practical Problems.
3) **Liquidation of a Company:** **(15 Hours)**
   Meaning and modes of winding up; Procedures of winding up; Contributories; Preferential payments; Preparation of Liquidator's Final Statement of Account. Practical Problems.

Suggested Readings:

1) Goyal, B. K.- *Corporate Accounting*, Taxmann Publication.
2) Goyal, V. K., & Goyal**,** R.- *Corporate Accounting,* PHI Learning.
3) Jain, S. P., & Narang, K.L-*Corporate Accounting*, Kalyani Publishers.
4) Monga, J. R. (2019). *Fundamentals of Corporate Accounting.* Mayur Paperbacks.
5) Maheshwari, S. N., Maheshwari,S.K., *Corporate Accounting*. Vikas Publishing House.
6) Mukherjee, A., & Hanif, M.*Corporate Accounting*.TMH.
7) Shukla, M. C., Grewal, T. S., & Gupta, S.C. *Advanced Accounts,* S.Chand &Sons.
8) Sehgal, A. *Fundamentals of Corporate Accounting*, Taxmann Publication.
9) Tulsian, P.C.,& Tulsian, B. (2016). *Corporate Accounting*, S. Chand &Sons.

Group- 'C'
OPTIONAL GROUPS
Group Name: Financial Services
Paper Code: 6COMTH17FS-II
Insurance and Risk Management - II

1) **Fire Insurance**: **(11Hours)**
   Fire Insurance Contract Principles, Types of Fire Insurance Policies, Fire Policy Conditions, Claims Settlement
2) **Marine Insurance**: **(11 Hours)**
   Marine Insurance Contract, Express and Implied Warranties under Marine Insurance, Types of Marine Policies, Policy Conditions/ Clauses, Claims Settlement
3) **Risk Management**: **(11 Hours)**
   Objectives and Scope of Risk Management, Classification of Risks, Risk Management Process: Risk Analysis, Risk Implementing and Administering risk management program.
4) **Risk Management Strategies**: **(12 Hours)**
   Risk Avoidance, Risk Reduction, Risk Retention, Risk Combination, Risk Transfer, Risk Sharing, Risk Hedging, Insurance as a Risk Management Tool. Personal risk management, Loss forecasting.

Suggested Readings:

1) Khan Arif M.: Theory and Practices of Insurance, Educational Book House,
2) Verma, Ekta: Insurance Management, Edwin Publishers, USA
3) Motihar M.: Principle and Practices of Insurance, Sharda Pustak Bhawan,
4) Huebner, S. S.: Life Insurance, Appletion – Century-Crofts, Inc (NY)
5) Mishra M.N., and Mishra S.B.: Insurance Principles and Practice, Sultan Chand & Sons,

Group- 'C'
Group Name: Financial Services
Paper Code: 6COMTH18FS-II
Banking Law and Practices – II

1) **Securities of Advances:** **(12 Hours)**
   General Principles for secured advances, Types of Collateral Securities – Stock Exchange Securities, Goods, Documents of Title of Goods, Life Insurance Policies, Immovable Property, Fixed Deposit Receipt, Book Debts
2) **Banking Regulations:** **(11 Hours)**
   Bank License– Issue, Suspension and Revocation, Inspection of Bank Offices, Branch Expansion, Bank Books, Records and Returns, Bank Accounts and Audit.
3) **Electronic Banking and IT in Banking:** **(11 Hours)**
   An Introduction. IT Applications in Banking- Computer-Based Information Systems for Banking; Electronic Banking; Electronic Fund Management, Enabling Technologies of Modern Banking- Electronic Commerce and Banking; Supply Chain Management; Customer Relationship Management.
4) **Risk Management in Banks:** **(11 Hours)**
   Risk Management an Overview, Credit Risk Management, Liquidity and Market Risk Management, Operational Risk Management, Special Issues- Risk Management Organization.

Suggested Readings:

1) S. N. Maheshwari: Banking Law and Practice; Kalyani Publishers, Ludhiana
2) G. K. Varshney: Law & Practice of Banking; Sahitya Bhawan Publications, Agra
3) Gordon & Natarajan: Banking Theory, Law and Practice; HPH, Delhi
2) 4.B. M. L. Nigam: Law and Practice of Banking, Vikas Publication, New Delhi
3) Tannon: Banking Law and Practice

Group- 'C'
Group Name: Financial Market System
Paper Code: 6COMTH17FMS-II
Capital and Security Market – II

1) **Stock Market Trading Mechanism**: **(15 Hours)**
   Buying and selling of stocks: Stop loss, Open order, limit order, and market order, Short Selling.
2) **Stock Market Indices**: **(15 Hours)**
   BSE (SENSEX), NSE (Nifty), MCX, Calculation of stock market indices.
3) **Securities and Exchange Board of India (SEBI)** – **(15 Hours)**
   Objectives. Functions, Powers. Securities Appellate Tribunal, Investor Protection and legal framework in India, SCORE.

Suggested Readings:

1) Preeti Singh: Investment Management Security Analysis & Portfolio Management, HPH,
2) V. A. Avadhani: Investment and Securities Market in India; HPH,
3) Bhole, L. M. Financial Markets and Institutions, Tata McGraw Hill,
4) H.R. Machiraju: Indian Financial System; Vikas Publications.

Group- 'C'
Group Name: Financial Market Services
Paper Code: 6COMTH18FMS-II
International Trade and Tariff - II

1) **Subsidies and Countervailing Measures:** **(09 Hours)**
   Meaning, Dumping and Subsidy Comparison, WTO Provisions and Categories of Subsidies, Countervailing Measures.
2) **Foreign Exchange Market**: **(11 Hours)**
   Features, Participants, Operations, Spot and Forward Market. Arbitrage, Hedging and Speculation. Types of Exchange rate systems – Fixed and Floating, Soft peg, Crawling peg, Free float, Managed float; Foreign exchange Risk and Exposure. Exchange Control in India
3) **Devaluation and Depreciation of Currencies:** **(09 Hours)**
   Meaning, Objective, Scope, Reasons and Effects, Devaluation Vs. Depreciation of Currencies
4) **Foreign Trade Promotion Measures:** **(09 Hours)**
   Special Economic Zones (SEZs), Export Oriented Units (EOUs), Exclusive Economic Zones (EEZ). Measures for Promoting Foreign Investments in India.
5) **Tariff and Non-tariff Measures:** **(07 Hours)**
   Concept, objectives and significance; Types of Import and Custom Duties.

Suggested Readings:

1) Verma Ekta: International Trade and Tariff, Shikha Publishers,
2) Bhalla, Sivaraman V.K.: International Business, Sultan Chand & Sons Publishing,
3) Subbarao P.: International Business, Himalaya Publishing House,
4) Charles W.L., Hill, and Jain Arun Kumar: International Business, TMH
5) Justin Paul: International Business: Text and Cases, PHI.

Group- 'C'
Group Name: Functional Management
Paper Code: 6COMTH17FM-II
Human Resource Management - II

1) **Wage and Salary Administration-** **(09 Hours)**
   Needs, Principles and Components.
2) **Performance Appraisal:** **(09 Hours)**
   Concept and need; Methods- traditional and modern methods
3) **Career planning and development:** **(09 Hours)**
   Concept of career, types of career, career planning of employees
4) **Recent trends in HRM**: **(09 Hours)**
   Employee retention- need and strategies, Quality of work-life-concept, Work-life Balance, Remote working- advantages and disadvantages, Human Resource Audit and Accounting
5) **Industrial Relations:** **(09 Hours)**
   Concept and Need of Industrial relations; Trade Unions: Meaning and functions; Industrial Disputes: Concept, Settlement of Industrial Disputes.

Suggested Readings:

1) LM Prasad-Human Resource Management, S. Chand &Sons.
2) T. N. Chhabra : Human Resource Management-Concept and Issues; Dhanpat Rai & Co.,
3) A. K. Malviya: Human Resource Management; PPB,
4) V. S. P. Rao: Human Resource Management-Text and Cases, Excel Books
5) Singh R. K. & Singh Amit: Manav Sansadhan Prabandh; Astha Pub.

Group- 'C'
Group Name: Functional Management
Paper Code: 6COMTH18FM-II
Marketing Management - II

1) **Promotion Mix:** **(12 Hours)**
   Elements of promotion-mix, significance, Advertising: Meaning, Objectives, Factors affecting media selection, and the role of advertising in creating brand awareness and demand. Personal Selling: Meaning, Characteristics, Techniques, Sales Promotion**:** Definition, objectives, sales promotion tools,
2) **Marketing Research:** **(11 Hours)**
   Meaning, objectives, types, advantages of market research, limitations.
3) **Rural Marketing:** **(11 Hours)**
   Definition, Characteristics of rural markets, challenges, strategies for rural marketing.
4) **Introduction to Digital Marketing:** **(11 Hours)**
   Definition, evolution, and scope of digital marketing. Benefits and Challenges of Digital Marketing.

Suggested Readings:

1) Sarita Maxwell and Ekta Verma, Marketing Management, Shikha Publishers
2) Kotler, Philip: Marketing Management: PHI
3) Beller & Berkman: Readings in Marketing Management; HPH,
4) D. Amar Chand, B. Varadharajan: An Introduction to Marketing; Vikas Publishing
5) A. K. Malviya : Marketing Management; PPB,
6) C.B. Memoria, Pradeep Jain & Priti Mitra: Marketing Management; Kitab Mahal
7) Singh R. K. & Amit Singh, Vipran Prabandh; Astha Pub.,
8) Pillai R S N, Bhagwati: Modern Marketing Principles & Practices
9) Neelmegham and Namakumari: Marketing Management, MacMillan,
10) S. A. Sherlekar : Marketing Management

SPECIFIC SKILL ENHANCEMENT COURSE (SSEC)

E-COMMERCE

Syllabus:

1. Introduction to E-commerce - A Brief History & Understanding E-commerce.

2. E-commerce business models and concepts - E-commerce Business Models, Major Business to Consumer (B2C) business models, Major Business to Business (B2B) business models, Business models in emerging E-commerce areas.

3. E-Commerce & Web - How the Internet and the web change business: strategy, structure and process. The Internet Today and Future Infrastructure.

4. E-commerce marketing concepts - The Internet Audience and Consumer Behaviour, Basic Marketing Concepts, Internet Marketing Technologies and business strategies.

5. Social networks, auctions, and portals - Social networks and online communities, online auctions, E-commerce portals.