

Recent developments in marketing: Social Marketing, online marketing, direct marketing, services marketing, green marketing, **7 Lectures**

Suggested Readings:

1. Kotler, Philip, Gary Armstrong, Prafulla Agnihotri and Ahsan Ul Haque. *Principles of Marketing*. 13th edition. Pearson Education.
2. Pride, William M., and D.C. Ferrell. *Marketing: Planning, Implementation & Control*. Cengage Learning.
3. Chhabra, T.N., and S. K. Grover. *Marketing Management*. Fourth Edition. Dhanpat Rai & Company.
4. Iacobucci and Kapoor, *Marketing Management: A South Asian Perspective*. Cengage Learning.

B.Com. (Hons.): Semester – V

Paper 5.3 (A): Financial Markets, Institutions and Services

Duration: 3 hrs.

Marks: 100

Lectures: 65

Objective: To provide the student a basic knowledge of financial markets and institutions and to familiarize them with major financial services in India.

Contents

Unit I:

An Introduction To Financial System, its Components – financial markets and institutions. Financial intermediation. Flow of funds matrix. Financial system and economic development. An overview of Indian financial system. **(8 Lectures)**

Unit II:

Financial Markets: Money market – functions, organization and instruments. Role of central bank in money market; Indian money market – An overview

Capital Markets – functions, organization and instruments. Indian debt market; Indian equity market – primary and secondary markets; Role of stock exchanges in India

(17 Lectures)

Unit III:

Financial Institutions: Commercial banking – introduction, its role in project finance and working capital finance. Development Financial institutions (DFIs) – An overview and role in Indian economy. Life and non-life insurance companies in India; Mutual Funds – Introduction and their role in capital market development. Non-banking financial companies (NBFCs).

(20 Lectures)

Unit IV:

Overview of financial services industry: Merchant banking – pre and post issue management, underwriting. Regulatory framework relating to merchant banking in India, Leasing and hire-purchase.

Unit V:**(12 Lectures)**

Consumer and housing finance; Venture capital Finance, Factoring services, bank guarantees and letter of credit;

Credit rating;

(18 Lectures)**Suggested Readings:**

1. Bhole, L.M. *Financial Markets and Institutions*. Tata McGraw-Hill Publishing Company.
2. Khan, M.Y. *Indian Financial System – Theory and Practice*. Vikas Publishing House.
3. Dhanekar. *Pricing of Securities*. New Delhi: Bharat Publishing House.
4. Prasanna, Chandra. *Financial Management: Theory and Practice*. Tata McGraw Hill Publishing Company Ltd., New Delhi.
5. Simha, S.L.N. *Development Banking in India*. Madras: Institute of Financial Management and Research
6. Khan and Jain. *Financial Services*. 2nd ed. Tata McGraw Hill
7. Singh, J.K. *Venture Capital Financing in India*. Dhanpat Rai and Company, New Delhi.
8. Annual Reports of Major Financial Institutions in India

B.Com. (Hons.): Semester - V**Paper 5.3 (B): INDIAN BANKING AND INSURANCE SYSTEM****Duration: 3 hrs.****Marks: 100****Lectures: 65****Objectives:**

To enable the students to acquire knowledge about basics of banking and insurance

Unit – 1**Concept of Bank and Banking:** Historical Evolution of Banking; Origin and Development of Banking - Structure of Banking in India – Banks and Economic Development – Functions of Commercial banks (conventional and innovative functions) – Central Bank – RBI – functions – Emerging trends in Banking.**Unit – II****Types of Customers and Account holders:** Procedure and practice in opening and operating the accounts of customers - individuals including minors - joint account holders - Partnership firms - joint stock companies - executors and trustees-clubs and associations**Unit – III****Introduction to insurance:** Purpose and need of insurance, insurance as a social security tool - insurance and economic development - Principles of insurance - various kinds of insurance - life, marine, fire, medical, general insurance - features.

Unit – IV

Life Insurance - Law relating to life Insurance; General Principles of Life Insurance Contract; Proposal and policy; assignment and nomination; title and claims; General Insurance - Law relating to general insurance; different types of general insurance; general insurance Vs life insurance – Insurance business in India.

Unit-V

Fundamentals of Agency Law: Definition of an agent; Agents regulations; Insurance intermediaries; Agents' compensation. Procedure for Becoming an Agent: Pre-requisite for obtaining a license; Duration of license; Cancellation of license; Revocation or suspension/termination of agent appointment; Code of conduct; Unfair practices. Functions of the Agent: Proposal form and other forms for grant of cover; Financial and medical underwriting; Material information; Nomination and assignment; Procedure regarding settlement of policy claims.

Reference Books:

1. Sheldon H.P : *Practice and Law of Banking.*
2. Bedi. H.L : *Theory and Practice of Banking.*
3. Maheshwari. S.N. : *Banking Law and Practice.*
4. Shekar. K.C : *Banking Theory Law and Practice.*
5. Pannandikar & Mithami: *Banking in India.*
6. Radhaswamy & Vasudevan: *Text Book of Banking.*
7. Indian Institute of Bankers (Pub) *Commercial Banking Vol-I/Vol-II (part I&II) Vol- III.*
8. Varshaney: *Banking Law and Practice.*
9. Dr. P. Periasamy: *Principles and Practice of Insurance*
10. Himalaya Publishing House, Delhi.
11. Inderjit Singh, Rakesh Katyal & Sanjay Arora: *Insurance Principles and Practices*
12. Kalyani Publishers, Chennai.
13. M.N. Mishra: *Insurance Principles and Practice, S. Chand & Company Ltd, Delhi.*
14. G. Krishnaswamy : *Principles & Practice of Life Insurance*
15. Kothari & Bahl : *Principles and Practices of Insurance.*

B.Com. (Hons.): Semester - V

Paper 5.3 (C): BUSINESS ETHICS AND STRATEGIC MANAGEMENT

Duration: 3 hrs.

Marks: 100

Lectures: 65

UNIT-I

Business-Objectives of business, Beliefs & Values, Social Responsibility of business towards shareholders, consumers, Government, Community etc.

UNIT-II

Ethics in managing-Ethical theories, Code of ethics & its implementation.
Social Audit-Concept, Objectives, Need, Features, Benefits.Contemporary new ethical issues.

UNIT-III

Strategy-concept, Policy & strategy, Tactics & strategy, levels of strategy.
Strategic Management-concept, features, strategic decision-its elements.
Strategic Management process, Implications of the process.

UNIT-IV

Mission & Purpose, Objectives & Goals, Environmental Analysis, Competition Analysis.
SWOT analysis, BCG Matrix

UNIT-V

Strategic Alternatives, Choice strategy, Implementation & Evaluation.

References.

- Business Ethics-C.S.V Murthy
- Business Policy & Strategic Management-L.M Prasad,Sultan Chand & Sons.
- Strategic Planning & Management-P.K Ghosh,Sultan Chand & Sons.

B.Com. (Hons.): Semester - V

Paper 5.3 (D): INTERNET PROGRAMMING

Duration: 3 hrs.

Marks: 100

Lectures: 65

THEORY: 50 Marks

UNIT 1:- Introduction of internet; The working of intranet and extranet; Basic internet terms- web page, website, hyperlink, browser, hypertext, web, search engine; Classification of internet computer; Use of internet.

UNIT 2:- Introduction of computer network; Types of computer networks (PAN, LAN, MAN, WAN, VAN); Network topologies: bus topology, ring topology, star topology.

UNIT 3:- Network devices: network interface cards, repeaters, hubs, bridges, switches, gateway.

UNIT 4:- Definition of HTML, Uniform Resource Locator, Transmission control protocol/ Internet protocol. Definition of XML; Comparison of HTML and XML.

UNIT 5:- Network Security; Role of Authentication; Types of network security- password, encryption, firewall, digital signature and digital certificate; Virus.

PRACTICAL

FULL MARKS: 30 MARKS

TIME: 3 HOURS

CREATING WEB PAGE BY USING HTML.

INTERNAL ASSESSMENT TEST: 20 MARKS, 1 HOUR

B.Com. (Hons.): Semester - V

Paper 5.4 (A): FINANCIAL STATEMENT ANALYSIS AND REPORTING

Duration: 3 hrs.

Marks: 100

Lectures: 65

Objectives:

To enable the students to understand the basic knowledge about the financial statement analysis and reporting for economic decision making.

Unit 1

Introduction Concepts of financial statements – Nature of financial statements – Objectives of financial statements – Different types of financial statements: income statement, balance sheet, statement of retained earnings, fund flow statement, cash flow statement, schedules – Limitations of financial statements.

Unit 2

Analysis & Interpretation of Financial Statements: Traditional Approaches Vs. Modern Approaches to financial statement analysis – Classification of financial statement analysis: based on modus operandi and based on materials used – Techniques of financial statement analysis: Comparative Statements, Common-size Statements, Trend Ratios and Ratio Analysis – Problems encountered in financial statement analysis.

Unit 3

Ratio Analysis: Classification of ratios – Ratio formation – Ratio interpretation – Practical methods of ratio analysis: Time Series (intra firm) Analysis, Cross Sectional (inter firm) Analysis, Residual Analysis and Multivariate Analysis.

Unit 4

Multivariate Ratio Analysis: Concept, objectives, uses and limitations – Univariate analysis Vs. Multivariate ratio analysis – Application of statistical tools in financial statement analysis.

Unit 5

Corporate Reporting: Cash Flow statement Analysis (AS 3) and Statutory and Non Statutory Reports, Integrated Reporting

Suggested Readings:

1. Foster, G.: Financial Statement Analysis, Englewood Cliffs, NJ, Prentice Hall.
2. Foulke, R.A.: Practical Financial Statement Analysis, New York, McGraw-Hill.
3. Hendriksen, E.S.: Accounting Theory, New Delhi, Khosla Publishing House.
4. Kaveri, V.S.: Financial Ratios as Predictors of Borrowers' Health, New Delhi, Sultan Chand.
5. Lev, B.: Financial Statement Analysis – A New Approach, Englewood Cliffs, NJ, Prentice Hall.
6. Maheswari, S.N.: Management Accounting & Financial Control, New Delhi, Sultan Chand.
7. Myer, J.N.: Financial Statement Analysis, NJ, Prentice Hall.
8. Porwal, L.S.: Accounting Theory – An Introduction, New Delhi, Tata-McGraw-Hill

B.Com. (Hons.): Semester - V
Paper 5.4 (B): MERCHANT BANKING AND FINANCIAL SERVICES

Duration: 3 hrs.

Marks: 100

Lectures: 65

Objectives:

To enable the students to understand the basic knowledge about the financial services available in India.

Unit I

Merchant Banking: Nature and scope of Merchant Banking - Regulation of Merchant Banking Activity - overview of current Indian Merchant Banking scene - structure of Merchant Banking industry - primary Markets in India and Abroad - - professional Ethics and code of conduct - current Development

Unit-II

Financial Services: Meaning and Definition, Role of Financial Services in a financial system. Leasing: Meaning and features. Introduction to equipment leasing: Types of Leases, Evolution of Indian Leasing Industry. Legal Aspects of Leasing: present Legislative Framework. Hire purchase: concept and characteristics of Hire purchase. Difference between hire purchase and leasing

Unit-III

Factoring: concept, nature and scope of Factoring - Forms of Factoring - Factoring vis-à-vis Bills Discounting - Factoring vis-à-vis credit Insurance Factoring vis-à-vis Forfeiting-Evaluation of a Factor - Evaluation of Factoring - Factoring in India current Developments.

Unit- IV

Securitization / Mortgages: Meaning, nature and scope of securitization, securitization as a Funding Mechanism, securitization of Residential Real Estate - whole Loans - Mortgages -

Graduated-payment. Depository: Meaning, Evolution, Merits and Demerits of Depository. Process of Dematerialization and Dematerialization. Brief description of NSDL and CDSL.

Unit-V

Security Brokerage: Meaning of Brokerage, types of brokers. Difference between broker and jobber. SEBI Regulations relating to brokerage business in India.

1. M.Y.Khan, Financial Services, Tata McGraw-Hill, 11th Edition, 2008
2. Nalini Prava Tripathy, Financial Services, PHI Learning, 2008
3. Machiraju, Indian Financial System, Vikas Publishing House, 2nd Edition, 2002.
4. J.C.Verma, A Manual of Merchant Banking, Bharath Publishing House, New Delhi.
5. Varshney P.N. & Mittal D.K., Indian Financial System, Sultan Chand & Sons, New Delhi.
6. Sasidharan, Financial Services and System, Tata McGraw Hill, New Delhi, 1st Edition, 2008.
7. Website of SEBI

B.Com. (Hons.): Semester - V Paper 5.4 (C): RETAIL MANAGEMENT

Duration: 3 hrs.

Marks: 100

Lectures: 65

Unit-I Growth of retailing, Retail Theories, Types of retailers, Retail Formats, Retail Consumer Behaviour, Retail Marketing Mix., Retail Market Strategy.

Unit - II Retail Location Decisions, Merchandise Planning, Managing Assortments, Store Management, Layout, Design,

Unit III: Space Management, Visual Merchandising, Retail Aesthetics, Customer Service, Retail Atmospherics, Retail Equity, Retail Purchase Planning.

Unit - IV Retail Communication Mix, Retail Pricing: Price Setting, Pricing Strategies, .

Unit-V
Managing Retail Brands, Retail Supply Chain, CRM, HRM Practices in Retail, Technology in Retailing, Future of Retailing.

- Recommended Books: 1. Retail Management – Berman, Evans – Pearson
2. Retail Management – Bajaj, Tuli & Srivastava – Oxford
3. Retail Management – Dunue Lusch – Cengage
4. Retailing Management – Levy, Weitz, Pandit – TMH
5. Fundamentals of Retailing – Madaan – MC Graw Hill
6. Retail Management – Asif Sheikh, Kaneez Fatima – HPH

B.Com. (Hons.): Semester - V
Paper 5.4 (D): ESSENTIAL OF E-COMMERCE

Duration: 3 hrs.

Marks: 100

Lectures: 65

THEORY: 50 Marks

UNIT 1:- Introduction of E-commerce; Difference between traditional commerce and e-commerce; Objectives of E-commerce; Features of E-commerce; Types of E-commerce.

UNIT 2: Business models of E-commerce: Business to Consumer Model, Business to Business Model, Consumer to Consumer Model and Consumer to Business Model; Impact on disintermediation and re-intermediation.

UNIT 3:- Model based on the relationship of transaction types: Brokerage Model, Aggregator Model and Community Model.

UNIT 4:- Introduction of Electronic Payment System, Difference between Traditional Payment and Modern Payment, Types of Electronic Payment.

UNIT 5:- Introduction of online banking and its benefit; E-auction and its benefit and impact.

PRACTICAL

FULL MARKS: 30 MARKS

TIME: 3 HOURS

CREATION OF DATABASE THROUGH MS ACCESS

INTERNAL ASSESSMENT TEST: 20 MARKS, 1 HOUR

B.Com. (Hons.): Semester – VI

Paper 6.1: AUDITING AND CORPORATE GOVERNANCE

Duration: 3 hrs.

Marks: 100

Lectures: 65

Objective: To provide knowledge of auditing principles, procedures and techniques in accordance with current legal requirements and professional standards.

Contents:

Unit-1: Auditing: Introduction, Meaning, Objects, Basic Principles

Unit I: (13 Lectures)
Auditing: Introduction, Meaning, Objects, Basic Principles and Techniques; Audit, Classification of Audit, Audit Planning, Internal Control – Internal Check and Internal Audit
Procedure – Vouching and verification of Assets & Liabilities.

Unit II: (13 Lectures)
Audit of Limited Companies: Company Auditor- Qualifications and disqualifications, Appointment, Rotation, Removal, Remuneration, Rights and Duties Auditor's Report-Contents and Types. Liabilities of Statutory Auditors under the Companies Act 2013

Unit III: (13 Lectures)
Special Areas of Audit: Special features of Cost audit, Tax audit, and Management audit; Recent Trends in Auditing; Basic considerations of audit in EDP Environment; Standard on Auditing(SA); Relevant Case Studies/Problems;

Unit IV: Corporate Governance: Conceptual framework of Corporate Governance, Corporate Governance Reforms. Major Corporate Scandals in India and Abroad: Common Governance Problems Noticed in various Corporate Failures. Codes & Standards on Corporate Governance. (13 Lectures) 13

Unit V: Corporate Social Responsibility (CSR): Strategic Planning and Corporate Social Responsibility; Corporate Philanthropy, Meaning of CSR, CSR and CR, CSR and Corporate Sustainability, CSR and Business Ethics, CSR and Corporate Governance, Environmental Aspect of CSR, CSR provision under the Companies Act 2013, CSR Committees (13 Lectures)

Suggested Readings:

1. Gupta, Kamal and Ashok Arora. *Fundamentals of Auditing*. Tata Mc-Graw Hill Publishing Co. Ltd., New Delhi.
2. Jha, Aruna. *Auditing*. Taxmann.
3. Tandon, B. N., S. Sudharsanam and S. Sundharabahu. *A Handbook of Practical Auditing*. S. Chand and Co. Ltd., New Delhi.
4. Ghatalia, S.V. *Practical Auditing*. Allied Publishers Private Ltd., New Delhi.
5. Singh, A. K. and Gupta Lovleen. *Auditing Theory and Practice*. Galgotia Publishing Company.
6. Ivin Arens and James Loebbecke, *Auditing: an Integrated Approach*
7. Ravinder Kumar and Virender Sharma, *Auditing Principles and Practice*, PHI Learning
Christine A Mallin, *Corporate Governance (Indian Edition)*, Oxford University Press, New Delhi.
8. Bob Tricker, *Corporate Governance-Principles, Policies, and Practice* (Indian Edition), Oxford University Press, New Delhi.
9. The Companies Act 2013 (Relevant Sections)
10. MC Kuchhal *Corporate Laws*, Shri Mahaveer Book Depot. (Publishers). (Relevant Chapters)
11. Relevant Publications of ICAI on *Auditing* (CARO).

B. Com.: Semester VI

Paper 6.2: FUNDAMENTALS OF FINANCIAL MANAGEMENT

Duration: 3 hrs.

Marks: 100

Lectures: 65

Objective: To familiarize the students with the principles and practices of financial management.

Contents:

Unit-1

Introduction to Financial Management: Scope and objective, Time value of money, Risk and return, Valuation of securities – Bonds and Equities

Unit-2

Long Term Investment Decisions: The Capital Budgeting Process, Cash flow Estimation, Payback Period Method, Accounting Rate of Return, Net Present Value (NPV), Net Terminal Value, Internal Rate of Return (IRR), Profitability Index

Unit-3

Financing Decisions: Sources of long-term financing, Estimation of components of cost of capital. Methods for Calculating cost of equity capital, Cost of Retained Earnings, Cost of Debt and Cost of Preference Capital, Weighted Average cost of capital (WACC) and Marginal cost of capital. Capital structure – Theories of Capital Structure (Net Income, Net Operating Income, MM Hypothesis, Traditional Approach). Operating and financial leverage, Determinants of capital

Unit-4

Dividend Decisions: Theories for Relevance and irrelevance of dividend decision for corporate valuation. Cash and stock dividends, Dividend policies in practice

Unit-5

Working Capital Decisions: Concepts of working capital, the risk-return trade off, sources of short-term finance, working capital estimation, cash management, receivables management, Inventory management and payables management

Suggested Readings

1. Bhalla V.K – Financial Management – S.Chand
2. Horne, J.C. Van and Wackowich. *Fundamentals of Financial Management*. 9thed. New Delhi Prentice Hall of India.
3. Johnson, R.W. *Financial Management*. Boston Allyn and Bacon.
4. Joy, O.M. *Introduction to Financial Management*. Homewood: Irwin.
5. Khan and Jain. *Financial Management text and problems*. 2nd ed. Tata McGraw Hill New Delhi.
6. Pandey, I.M. *Financial Management*. Vikas Publications.
7. Chandra, P. *Financial Management- Theory and Practice*. (Tata McGraw Hill).
8. Rustagi, R.P. *Fundamentals of Financial Management*. Taxmann Publication Pvt. Ltd.
8. Singh, J.K. *Financial Management- text and Problems*. 2nd Ed. DhanpatRai and Company, Delhi.
9. Singh, Surender and Kaur, Rajeev. *Fundamentals of Financial Management*. Book Bank International.

B.Com. (Hons.): Semester – VI
Paper 6.3P (A): CORPORATE TAX PLANNING

Duration: 3 hrs.

Marks: 100

Lectures: 65

Objectives:

To provide Basic knowledge of corporate tax planning and its impact on decision-making.

Objective: To provide basic knowledge and equip students with application of principles and provisions of Service Tax, VAT, Central Excise, and Customs Laws.

Contents:

Unit-1

Service tax – concepts and general principles, Charge of service tax and taxable services, Valuation of taxable services, Payment of service tax and filing of returns, Penalties, CENVAT Credit.

Unit-2

VAT – concepts and general principles, Calculation of VAT Liability including input Tax Credits, Small Dealers and Composition Scheme, VAT Procedures

Unit-3

Central Excise Law in brief – Goods, Excisable goods, Manufacture and Manufacturer, Valuation, CENVAT, Basic procedures, Export, SSI, Job Work

Unit-4

Basic concepts of customs law, Territorial waters, high seas, Types of custom duties – Basic, Countervailing & Anti- Dumping Duty, Safeguard Duty, Valuation, Customs Procedures, Import and Export Procedures, Baggage, Exemptions

Unit V

Emerging Issues in Indirect Taxes: Goods and Services Tax (GST) – Scope of GST, Modalities of GST

Suggested Readings:

1. Singhania Vinod K. and Monica Singhania, *Students' Guide to Indirect Taxes*, Taxmann Publications Pvt. Ltd., Delhi.
2. V.S. Datey. *Indirect Tax Law and practice*, Taxmann Publications Pvt. Ltd., Delhi, Latest edition.
3. Sanjeev Kumar. *Systematic Approach to Indirect Taxes*, Latest edition.
4. S. S. Gupta. *Service Tax -How to meet your obligation* Taxmann Publications Pvt. Ltd., Delhi, Latest edition.
5. Grish Ahuja & Dr. Ravi Gupta, *Indirect Taxes*, Flair Publication Pvt. Ltd.

B.Com. (Hons.): Semester – VI
Paper 6.3 (B): FUNDAMENTALS OF INVESTMENT

Duration: 3 hrs.

Marks: 100

Lectures: 65

Objective: To familiarize the students with different investment alternatives, introduce them to the framework of their analysis and valuation and highlight the role of investor protection.

Contents

Unit-I: (10 Lectures)

The Investment Environment – The investment decision process, Types of Investments – Commodities, Real Estate and Financial Assets, the Indian securities market, the market participants and trading of securities, security market indices, sources of financial information, Concept of return and risk, Impact of Taxes and Inflation on return.

Unit-II: (15 Lectures)

Fixed Income Securities – Bond features, types of bonds, estimating bond yields, Bond Valuation types of bond risks, default risk and credit rating.

Unit-III: (15 Lectures)

Approaches to Equity Analysis: Introductions to Fundamental Analysis, Technical Analysis and Efficient Market Hypothesis, dividend capitalization models, and price-earnings multiple approach to equity valuation.

Unit-IV: (15 Lectures)

Portfolio Analysis and Financial Derivatives: (a) Portfolio and Diversification, Portfolio Risk and Return. (b) Mutual Funds. (c) Introduction to Financial Derivatives, Financial Derivatives Markets in India.

Unit-V: (10 Lectures)

Investor Protection – Role of SEBI and stock exchanges in investor protection; Investor grievances and their redressal system, insider trading, investors' awareness and activism.

Suggested Readings

1. Jones, C.P., "*Investments Analysis and Management*", Wiley, 8th ed.
2. Prasanna, Chandra., "*Investment Analysis and Portfolio Management*", Tata McGraw Hill.
3. Rustogi, R.P., "*Fundamentals of Investment*", Sultan Chand & Sons, New Delhi.
4. Vohra, N.D., and B.R. Bagri, "*Futures and Options*", McGraw Hill Publishing
5. Mayo, "*An Introduction to Investment*", Cengage Learning.

B.Com. (Hons.): Semester – VI
Paper 6.3 (C): ENTERPRENEARSHIP

Duration: 3 hrs.

Marks: 100

Lectures: 65

UNIT-I

Entrepreneur-Meaning & definition of entrepreneur, Nature & Importance of Entrepreneur, Function of Entrepreneur, Classification of entrepreneur, Entrepreneur v/s Entrepreneur, Entrepreneur v/s Manager.

UNIT-II

Entrepreneurship- Concept, Definition, Characteristics, Need, Advantages, Disadvantages, Barriers of Entrepreneurship, Theories of entrepreneurship, Entrepreneur v/s Entrepreneurship.

UNIT-III

Women Entrepreneurship-Definition of women entrepreneur, Reasons of women entrepreneurship, women entrepreneur problems, remedies for the problems of women entrepreneurs.

UNIT-IV

Sources of business ideas and tests of feasibility. Significance of writing the business plan/ project proposal. Contents of business plan/ project proposal. Designing business processes, location, layout, operation, planning & control; preparation of project report (various aspects of the project report such as size of investment, nature of product, market potential may be covered).

UNIT-V

Entrepreneurship Development-Concept, Needs, Role, Objectives, Entrepreneurship development programme, EDP Training, Small scale Industry- Role, Importance, Small scale industry v/s Large scale Industry Financial Institutions- IDBI, IFCI, ICICI, SIDBI.

References

1. Dynamics of Entrepreneurial Development & Management – Vasant Desai, HPH
2. Management of Small scale industries – Malhotra & Gupta, Galgotia pub Company.
3. Fundamentals of Entrepreneurship and Small Business Management- Desai, Vasant HPH .
4. Entrepreneurship Management – Desai, Vasant, HPH
5. Small-Scale Industries and Entrepreneurship- Desai, Vasant, HPH
6. Entrepreneurs Development- Taneja, S.HPH

B.Com. (Hons.): Semester – VI
Paper 6.3 (D): PRINCIPLES OF E- MARKETING

Duration: 3 hrs.

Marks: 100

Lectures: 65

THEORY: 50 Marks

UNIT 1:- Introduction of E-marketing; concept of traditional marketing, difference between traditional and e-marketing,; Essential requirement in designing a website; Methods of promoting,

UNIT 2: Online marketing and its advantages. How should buyer pay online? Various businesses that can flourish the net.

UNIT 3:- Introduction of E-advertising; Various means of E-advertising; E- branding and branding strategies; difference between affiliate marketing strategy and viral marketing strategy.

UNIT 4:- Introduction of Marketing Segmentation; Bases of marketing segmentation; Factors affecting consumer behavior.

UNIT 5:- Product Description and Classification, Product Mix, Product Differentiation; Product Positioning; Marketing Mix Strategies.

PRACTICAL

FULL MARKS: 30 MARKS

TIME: 3 HOURS

VISUAL BASIC 6.0

INTERNAL ASSESSMENT TEST: 20 MARKS, 1 HOUR

B.Com. (Hons.): Semester - VI
PAPER 6.4: Business Research Methods and Project Work

Duration: 3 hrs.

Marks: 100

Lectures: 65

Objective: *This course aims at providing the general understanding of business research and the methods of business research. The course will impart learning about how to collect, analyze, present and interpret data.*

Section A: Business Research Methods 50 Marks

Unit-1

Introduction: Meaning of research; Scope of Business Research; Purpose of Research –Exploration, Description, Explanation; Unit of Analysis – Individual, Organization, Groups, and Data Series; Conception, Construct, Attributes, Variables, and Hypotheses.

22/25

4.5

B.Com. (Hons.): Semester - IV

Paper - 4.3: COMPUTER APPLICATIONS IN BUSINESS

Duration: 3 hrs.

Marks: 100

Lectures: 65/60

Objectives: To provide computer skills and knowledge for commerce students and to enhance the student's understanding of usefulness of information technology tools for business operations.

B.Com. (Hons.): Semester - V

Paper 5.1: CORPORATE ACCOUNTING

Duration: 3 hrs.

Marks: 100

Lectures: 65

Objectives: To help the students to acquire the conceptual knowledge of the corporate accounting and to learn the techniques of preparing the financial statements.

Contents

Unit 1. Accounting for Share Capital & Debentures

Lectures 15

Issue, forfeiture and reissue of forfeited shares- concept & process of book building. Issue of rights and bonus shares. Buy back of shares. Redemption of preference shares. Issue and Redemption of Debentures

Unit 2. Final Accounts

Lectures 15

Preparation of profit and loss account and balance sheet of corporate entities (As per Companies Act, 2013 & 2015), excluding calculation of managerial remuneration. Disposal of company profits

Unit 3. Valuation of Goodwill and Valuation of Shares

Lectures 13

Concepts and calculation - simple problem only.

Unit 4. Amalgamation of Companies

Lectures 12

Concepts and accounting treatment as per Accounting Standard: 14 (ICAI) (excluding intercompany holdings). Internal reconstruction: concepts and Accounting treatment excluding scheme of reconstruction

Unit. 5 Liquidation

Lectures 10

Meaning of liquidation, modes of winding up, consequences of winding up, statement of affairs, liquidator's final statement of account, list 'B' contributories

Suggested Readings:

1. Monga, J.R. *Fundamentals of Corporate Accounting*. Mayur Paper Backs, New Delhi.
2. Shukla, M.C., T.S. Grewal, and S.C. Gupta. *Advanced Accounts*. Vol.-II. S. Chand & Co., New Delhi.
3. Maheshwari, S.N. and S. K. Maheshwari. *Corporate Accounting*. Vikas Publishing House, New Delhi.
4. Sehgal, Ashok and Deepak Sehgal. *Corporate Accounting*. Taxman Publication, New Delhi.

B.Com. (Hons.): Semester - V

Paper 5.2: PRINCIPLES OF MARKETING

Duration: 3 hrs.

Marks: 100

Lectures: 65

Objective: The objective of this course is to provide basic knowledge of concepts, principles, tools and techniques of marketing.

Contents:

Unit I

Introduction: Nature, scope and importance of marketing; Evolution of marketing concepts; Marketing mix, Marketing environment. **Lectures 6**

Consumer Behavior – An Overview: Consumer buying process; Factors influencing consumer buying decisions. **Lectures 5**

Unit II

Market Selection: Market segmentation – concept, importance and bases; Target market selection; Positioning concept, importance and bases; Product differentiation vs. market segmentation. **Lectures 6**

Product: Meaning and importance. Product classifications; Concept of product mix; Branding, packaging and labeling; Product-Support; Product life-cycle; New Product Development. **Lectures 9**

Unit III

Pricing: Significance. Factors affecting price of a product. Pricing Policies and strategies. **Lectures 6**

Promotion: Nature and importance of promotion; Communication process; Types of promotion: advertising, personal selling, public relations & sales promotion, and their distinctive characteristics; Promotion mix and factors affecting promotion mix decisions; **Lectures 6**

Unit IV

Distribution: Channels of distribution - meaning and importance; Types of distribution channels; Wholesaling and retailing; Factors affecting choice of distribution channel; Physical Distribution. **Lectures 7**

Retailing: Types of retailing – store based and non-store based retailing, chain stores, specialty stores, supermarkets, retail vending machines, mail order houses, retail cooperatives; Management of retailing operations: an overview; Retailing in India: changing scenario. **Lectures 6**

Unit V

Rural marketing: Growing Importance; Distinguishing characteristics of rural markets; Understanding rural consumers and rural markets; Marketing mix planning for rural markets. **Lecturers 7**