



LOYOLA ACADEMY
ALWAL, SECUNDERABAD 500 010 TS
(Autonomous and affiliated to Osmania University)
A “College with Potential for Excellence” by UGC
www.loyolaacademvugpg.ac.in Ph: 040-27862363 / 27860077.

SYLLABUS
OF
B. COM BUSINESS STUDIES
FOR THE ACADEMIC YEAR
2023 - 24



DEPARTMENT OF COMMERCE
LOYOLA ACADEMY



PROGRAMME OUTCOMES: B. Com Business Studies

PO1 Business and Management Knowledge: Apply the in-depth knowledge acquired in the disciplines of Commerce, Business and Management, E-commerce, finance, accounting, auditing, marketing to solve complex problems in the business world.

PO2 Development of Business Solutions: Identify, formulate and develop solutions in different fields such as Banking, Insurance, and Finance. Core competencies can be gained to impart skills in Accounting, Management and Leadership, Communication and Overall Personality development.

PO3 Solving Research Problems: Utilize Research Methodology and Project work to infer and interpret data in order to provide valid conclusions in business.

PO4 Modern Business tools and Techniques: explain, select, analyze and apply relevant management techniques, resources, modern business tools, models and practices for holistic development of the learner.

PO5 The Manager, the businessman, the entrepreneur and the Society: Apply contextual and skill-based knowledge to identify the micro and macro factors which affect an organization.

PO6 Practical exposures: identify and equip learners to face the modern day challenges in Commerce and business.

PO7 Globalization and Ethics: Design and apply value based curriculum committed to professional ethics and responsibilities, so as to render global citizens with a human touch.

Programme Specific Outcomes – (B.Com Business Studies)

POS1. Appraise the multi-dimensional business situations and assess the financial health of companies by understanding and applying the wide knowledge of accounting, technical and analytical skills obtained from various core courses such as Financial Accounting, Financial Management, Business Statistics, Business Economics, International Business etc.

POS2. Develop problem solving skills, technical skills, leadership skills, communication skills and inter personal skills so as to enable them to establish and/or manage their business effectively.



POS3. Integrate knowledge, skill and attitude that will sustain an environment of learning, creativity and ethics among the students and also make them good citizens with excellent professional attitude in the corporate world.

POS4. Create better solutions to the problems in the field of commerce by advancing research in Finance, Marketing, and Human Resources etc.



LOYOLA ACADEMY DEGREE & PG COLLEGE
Scheme of instruction for B.COM (Business Studies)

I Year					
SEMESTER - I			SEMESTER - II		
THEORY			THEORY		
1	BE18101	Business English - I	1	BE18201	Business English – II
2	IC19101	Indian Heritage and Culture	2	VE18201	Value Education and Personality Development
3	BC22001	Business Organization and Management	3	BC22006	Company Law – I
4	BC22002	Financial Accounting – I	4	BC22007	Financial Accounting - II
5	BC22090	Micro Economics	5	BC22088	Banking Theory & Practice
6	BC22003	Fundamentals of Information Technology	6	BC22084	Business Mathematics
PRACTICALS			PRACTICALS		
7	BC22005	Fundamentals of Information Technology	7	BC22010	Company Law – I
8	BC22004	Financial Accounting – I	9	BC22009	Financial Accounting - II
9	BC22001P	Business Organization and Management	10	BC22089	Banking Theory & Practice
			11	BC22085	Business Mathematics

II Year					
SEMESTER - III			SEMESTER - IV		
THEORY			THEORY		
1	CB22301	E-Commerce	1	CB22401	Foundation of Digital Marketing & Web Design
2	G18CB1T G18CB1T	Banking (GE)	2	ES18201	Environmental Studies & Gender Sensitization
3	BC2201	Company Law – II	3	BC22014	Direct Tax
4	BC22012	Advanced Accounting	4	CB22402	Entrepreneurship Development
5	BC22086	Business Statistics	5	BC22015	Corporate Accounting
6	CB22302	Financial Services & Markets	6	CB22403	Financial Institutions & Markets
PRACTICALS			PRACTICALS		
7	G18CB1T G18CB1T	Banking (GE)	7	CB22404	Entrepreneurship Development
8	BC22013	Company Law – II	8	CB22403	Financial Institutions & Markets
9	BC22087	Business Statistics			

III Year					
SEMESTER - V			SEMESTER - VI		
THEORY			THEORY		
1	CB18503	Financial Management	1	CB18602	E- Commerce
2	CB18504	Cost Accounting –I	2	BC18024	Financial Statement Analysis
3	CB18505	Entrepreneurship Development	3	CB18603	Cost Accounting II
	CB18506	Marketing Management		BC18022/ BC18021	DSE-3 A-Auditing & Accounting Standards B- Company Law
4	CB18501/ BC18014	DSE-1 A-Retailing Marketing & consumer Relationship Management. B-International Business	4	BC18020/ CB18601	DSE-4 A- International Marketing & Export Management B-Principles of Insurance
5	CB18502/ BC18015	DSE-2 A-Public Relation & Corporate Communication B-Human Resource Management	5		
			PRACTICALS		
			6	CB18604	Project work (P)



**YEAR-WISE AND SEMESTER WISE DISTRIBUTION OF SUBJECTS
DEPARTMENT OF COMMERCE – B. COM BUSINESS STUDIES
FIRST SEMESTER ACADEMIC YEAR 2023-24 OF 2023-26 BATCH (CBCS)**

Sl. No.	Part	Subject Code	Title of the Subject	Hours/ week	Duration of Exam (Hrs)	Marks			Credits
						Internal	External	Total	
THEORY									
1	I	BE 23101	Business English-I (AECC-1)	3	3	40	60	100	3
2	I	IC 23101	Indian Heritage & culture (AECC-2)	2	3	40	60	100	2
3	II	BC22090	Micro Economics (GE-1)	5	3	40	60	100	5
4	II	BC22003	Fundamentals of Information Technology (SEC-1)	4	3	40	60	100	3
5	II	BC22002	Financial Accounting – I (CORE-1)	4	3	40	60	100	4
6	II	BC22001	Business Organization and Management (CORE-2)	4	3	40	60	100	3
PRACTICALS									
7	II	BC22005	Fundamentals of Information Technology (SEC-1)	2	3	40	60	100	2
8	II	BC22004	Financial Accounting-I (CORE-1)	2	3	40	60	100	1
9	II	BC22001	Business Organization and Management (CORE-2)	2	3	40	60	100	2
TOTAL				28		360	540	900	25



BUSINESS ENGLISH - I

Credits: 3

**I Year/I Semester
No. of lecture hours: 45**

Subject Code: BE18101

Objectives:

- To students significantly improve their ability to write effective business communication.
- To help students meet a wider range of writing demands in business context to suit a varied clientele.
- To make them understand basic expressions, questions and statements about self and work in predictable situations.
- To develop collaborative group communication and writing skills.

Course Outcome:

- **CO1.** Students will be able to identify elements, forms and style of letters.
- **CO2.** They will be able to create quotations related to inviting, sending and placing orders.
- **CO3.** Students will be able to identify qualities and functions of a Sales Letter.
- **CO4.** Students will be able to use the format of a Sales Letter.
- **CO5.** They will also be able to understand and write the functions, structure and types of Memorandum.
- **CO6.** Students will be able to understand and design a notice, agenda and minutes.
- **CO7.** They will be able to demonstrate the guidelines for answering and making effective telephone calls.
- **CO8.** They will be able to understand and implement Note making.
- **CO9.** Students will use the strategies for reading comprehension and recognize the aspects of efficient training.
- **C10.** They will also have a better understanding of scanning and proof reading incomprehension

UNIT-I

9 Hrs

Structure and Layout of Letters, Quotations, Orders & Tenders

Elements, forms and style of letters	(3)
Inviting and sending quotations & Tenders	(4)
Placing orders	(2)

UNIT-II

9Hrs

Sales Letters

Qualities and Functions of a Sales letter	(2)
Format of a Sales letter	(3)
Specimen Sales letter	(4)

UNIT-III

9Hrs

Memorandum, Notices, Agenda and Minutes

Functions and structure of a memorandum	(1)
Types of memorandum	(1)
Specimen memorandum	(1)
Format of Notice, Agenda and Minutes	(3)
Specimen notices, agenda and minutes	(3)



UNIT-IV	9 Hrs
Telephone skills and Note making	
Making effective telephone calls	(1)
General guidelines for answering the telephone	(1)
How to note down telephone messages	(2)
Format of note making	(2)
Specimen note making	(3)

UNIT-V	9 Hrs
Reading Comprehension	
Strategies for reading comprehension	(2)
Aspects of efficient reading	(2)
Speed, accuracy skimming, scanning and proof reading	(2)
Factual comprehension	(1)
Specimen comprehension	(2)

ESSENTIAL READING

1. Dutt, Kiranmai P., Raghavan, Geetha., and Prakash C.L.N. 2011. **A Course in Communication Skills**.Cambridge University Press, New Delhi.
2. Gruscendorf, Marion. 2007. **English for Presentations**. Oxford Publication Oxford, U.K.
3. Pal, Rajendra ., and Sulthan, Korlahalli J.S. 2010. **Essentials of Business Communication**. Sultan Chand & Sons Publishers, New Delhi.
4. Rai, Urmila., and Rai, S.M. 2002. **Business Communication**. Himalaya Publishing House, Mumbai.



INDIAN HERITAGE AND CULTURE

Credits: 2

I Year / Semester: I

Subject Code : IC 19001

No. of lecture hours: 30

Objectives:

- To apprise the students with a sound background of Indian Culture.
- To equip the students with social & community problems of India.
- To prepare the student for civil service exams where Indian Heritage & Culture paper is compulsory for all the streams.

Course Outcomes:

- **CO1.** To understand better about the origin of ancient Indian culture and the contributions of great rulers from both north and south India for Indian culture in ancient days.
- **CO2.** To indicate how Persian culture entered into India and its influence.
- **CO3.** To express how Indian orthodox society turn into modern and western lifestyle in 19th century.
- **CO4.** To point out the various challenges faced by the youth of Indian society, the evils of terrorism and its impact on society.
- **CO5.** To identify and express various gender issues like women rights and LGBT issues.

UNIT – I

6 Hrs

Introduction – Impact of Geography on Indian Culture

1. Meaning of culture – Characteristics of Indian Culture: Unity in Diversity, Antiquity, caste system, Continuity. (3)
2. Indus Valley Civilization and Vedic/Aryan Culture. (3)

UNIT – II

6 Hrs

Ancient India -Foundation of Indian Culture

1. Jainism- Buddhism- Ajivikas and Charvakas. (2)
2. Political unification and cultural achievements under the Mauryas and the Guptas. (2)
Cultural conditions under the Satavahanas, Pallavas, Cholas and
3. Chalukyas Administration in South India. (2)

UNIT – III

6 Hrs

Medieval India-Influence of Islam on Indian Culture

1. Delhi Sultanate – Cultural Development under the Mughals (2)
2. Contribution of Sher Shah and Akbar to Indian Administrative System. (1)
3. Cultural Achievements of Vijayanagara and Bahamani rulers. (2)
4. Bhakti and Sufi Movements. (1)



UNIT – IV

6 Hrs

Indian Religion and Philosophies-Art and Architecture

1. Hinduism- Islam- Christianity- Sikhism- Zoroastrianism. (3)
2. Art- Sculpture, Painting, Music and Dance. (2)
3. Select historical cultural sites – Sanchi, Amravati, Ajanta, Ellora, Mahabalipuram, Taj Mahal, Charminar, Sun Temple, Brihadeswara Temple. (1)

UNIT – V

6 Hrs

Western Impact

1. Western Education – Socio Religious Reform Movement (1)
2. Ishwara Chandra Vidyasagar – Emancipation of women and struggle against caste(1)
3. Rise of Indian National movement – Mahatma Gandhi – Non violence and satyagraha – Eradication of untouchability (2)
4. Legacy of the British Rule. (2)

Essential Reading:

1. Dr.Manassay. 2004. **Indian Heritage and Culture**. Hyderabad: Gamaliael Publishers.
2. Majumdar, R.C. 2013. **Ancient India**. New Delhi: Motilal Banarsidass Publishers.
3. Chaitanya Krishna. 2012. **A History of Indian Paintings**. New Delhi: Abhinav Publishers.



MICRO ECONOMICS

Credits: 4

I Year / I Semester

Subject Code: CB18105

No. of lecture hours: 75

Objectives:

- It is the applied economic science pertaining to business decision making. A working knowledge of economic tools of analysis is very useful to a modern businessman in the decision making process.

Course Outcomes:

- CO1.To demonstrate understanding of concepts of business environment.
- CO2.To apply different methods of demand forecasting based on time period and nature of product.
- CO3.To analyze different types of production function
- CO4.To identify various market structures and analyze price-output decision in different markets
- CO5.To analyse importance of international trade to Indian economy and evaluate effects of government policy on trade.

UNIT-I

NATURE AND SCOPE OF BUSINESS ECONOMICS

15 Hrs

1. Business economics – meaning – Nature and Scope (5)
2. Relation of Business Economics with other subjects (2)
3. Concepts of business economics (4)
4. Role and Responsibility of Business economics-Social responsibility & business (4)

UNIT-II

THEORY OF CONSUMER BEHAVIOUR

15 Hrs

1. Utility analysis- Law of diminishing marginal utility- Law of equi-marginal utility (6)
2. Consumer surplus (4)
3. Indifference curve analysis (3)
4. Law of demand - Elasticity of demand Demand forecasting (2)

UNIT-III

15 Hrs

THEORY OF PRODUCTION AND COST

1. Production function- Law of variable proportion -Returns to scale (6)
2. Isoquants- Internal & external economics of scale (4)



3. Cost concept- Cost-output relation in short run (4)
4. Break even analysis. (1)

UNIT-IV

THEORY OF PRODUCT PRICING & FACTOR PRICING **15 Hrs**

1. Pricing under perfect competition (4)
2. Pricing under Monopoly-monopolistic competition-Oligopoly (5)
3. Ricardian theory of rent (2)
4. Keynes's liquidity preference theory (2)
5. Risk and uncertainty bearing theory (2)

UNIT-V

ECONOMIC BASIS OF INTERNATIONAL BUSINESS **15 Hrs**

1. Importance of International trade (2)
2. Classical theory of International trade (3)
3. Balance of trade-balance of payment-deficit in balance of payment (5)
4. Business cycle-features, phases, measures (2)
5. Industrial policy of 1991

Essential Reading:

1. Murthy and Mithani. **Business Economics**. Himalaya Publishers: Mumbai
2. Kennedy, M John. 2009. **Micro Economics**, 18th revised edition. Himalaya Publication: Mumbai
3. Dwivedi, D M. 2008. **Managerial Economics** 7th edition. Vikas Publication: New Delhi
4. Mithani, D.M. "**Managerial Economics Theory and Applications**" 5th edition. , Himalaya Publication: Mumbai
5. Peterson, H Craig. and Chris Lewis W, **Managerial Economics**, 4th edition, Prentice Hall of India.
6. Varshney, R.L and Maheswari K.L. 2010. **Managerial Economics**, 9th edition. Sultan Chand & Co: New Delhi
7. Denett, K. K. 2005. **Modern Economic Theory**. Sultan Chand & Co.: New Delhi



FUNDAMENTALS OF INFORMATION TECHNOLOGY

Credits : 3

I Year/I Semester

Subject Code: CB18101

No. of lecture hours: 60

Objective:

Information technology IT is the application of computers and telecommunications equipment to store, retrieves, transmit and manipulate data in the context of a business or an enterprise.

Course Outcomes:

- **CO1.** Understand basic computer terminology and number systems.
- **CO2.** Explain about operating systems, and its types.
- **CO3.** Identify different applications of Information technology.
- **CO4.** Classify phases of Software Development Life Cycle.
- **CO5.** Categorize modern means of communications, types of networks and topologies.

UNIT-I

12 Hrs

INTRODUCTION TO COMPUTERS

1. Introduction to Computers : Definition (2)
2. Characteristics and limitations of computers (2)
3. Block diagram of a computer, CPU (2)
4. Primary and secondary storage (3)
5. Input and output devices (3)

UNIT – II

12 Hrs

DATA REPRESENTATION AND STORAGE

1. Data representation in computers, bits and bytes (1)
2. Number systems Binary, Octal and Hexadecimal Conversion from decimal to binary (1)
3. Conversion from octal, hexadecimal and vice versa (1)
4. Secondary storage (2)
5. Random Vs Sequential access, (2)
6. Tracks and Sectors (2)
7. Storage characteristics (1)
8. Increasing data storage capacity through compression disk compression and file compression (2)

UNIT – III

12 Hrs



OPERATING SYSTEMS

1. Meaning, Definition, (1)
2. Function and Types of OS :Desktop OS, Server OS, Mainframe OS, (2)
3. Hand-held OS & Embedded OS (2)
4. Multi Tasking and Multi threading (1)
5. Multi User multi processor support (1)
6. Miscellaneous tasks (1)
7. Batch Processing systems (1)
8. Real time systems, Time sharing systems (1)

User Interfaces:

1. GUI, Pen based, Touch Screen & Conversational interfaces (1)
2. Common Operating Systems: DOS, Windows 95/98 and UNIX (1)

UNIT-IV

12hrs

Applications of Information Technology

1. Application programs (1)
2. Horizontal Market Applications, Vertical Market Applications (1)
3. Customs Applications, (1)
4. Shareware and Public domain software (1)

Transaction Processing

6 Hrs

1. Centralized transaction processing (1)
2. Client Server software, (1)
3. Distributed computing and Replication (1)
4. Information tools for management control: DSS, EIS, GIS, OLAP (2)
5. Data Warehousing and Data Mining (1)

IT in Business and Industry

6 Hrs

1. Home and at play, (1)
2. Education and Training, (1)
3. Entertainment and Arts, Science, (1)
4. Engineering and Math, (1)
5. Computers in hiding (1)

IT Enabled Services:

1. BPO, KPO & Call centers (1)

UNIT-V

12Hrs



MODERN COMMUNICATIONS:

1. Communications, FAX (2)
2. Voice Mail and Information Services, Email (2)

Group Communications:

1. News groups, Mailing lists, IRC, Network games (2)
2. Video conferencing (2)
3. File exchange, bandwidth (1)
4. Modem, Network topologies (1)
5. Network Types – LAN, MAN and WAN (1)
6. Dialup Access (1)

Essential Reading:

1. P. Curtin, Dennis. Kim Foley. 2000. **Information Technology – The Breaking Wave** 7th edition. TMH Pub.: New Delhi
2. Williams Brian K & Sawyer, Stacey C. 2007. **Using Information Technology – A Practical introduction to Computers & Communications** 6th edition. TMH Pub.: New Delhi
3. SinhaPradeep K &Sinha, Preeti 2007. **Computer Fundamentals, Concepts, Systems and Applications** 4th edition BPB Publishers
4. Rajaraman, 2006. **Fundamentals of Computers**, 4th edition. PHI Pub
5. Bharihoke, Deepak, 2000. **Fundamentals of Information Technology** 2nd edition. Excel Books.



FINANCIAL ACCOUNTING – I

Credits: 4

I Year / I Semester

Subject Code:BC18001

No. of lecture hours: 75

Objectives:

- To make the students acquire the conceptual knowledge of accounting
- To equip the students with the knowledge of accounting process and preparation of final accounts

Course Outcomes:

- **CO1.** To describe the need and importance of accounting and infer the various principles of accounting
- **CO2.** Explain about sub divisions of journal.
- **CO3.** Compare cash book and pass book balances and reconcile the differences.
- **CO4.** To analyze the financial position of an organization
- **CO5.** To identify the mistakes in books of accounts and rectifying them

UNIT- I

15 Hrs

INTRODUCTION

1. Introduction
2. Need for accounting — definition (1)
3. Meaning – features – objectives (1)
4. Functions – systems and bases and scope of accounting (1)
5. Books keeping & accounting – branches of accounting – advantages – limitations (2)
6. Basic terminology used – accounting concepts and conventions (1)
7. Accounting equation (1)
8. Classification of accounts – rules of double entry system (1)
9. Journalizing – posting to ledgers – balancing of ledgers (7)

UNIT – II

SUBSIDIARY BOOKS

1. Subdivision of journal – preparation of subsidiary books (5)
2. Different types of cash book – simple cash book, cash book with cash and discount columns (5)
3. Cash book with cash and bank columns – cash book with cash discount and bank columns and petty cash book. (5)



UNIT-III

15 Hrs

BANK RECONCILIATION STATEMENT

1. Bank reconciliation statement – need – reasons for difference between cash book and pass book balances (3)
2. Simple problems on favorable balance (5)
3. Simple problems on overdraft balances (3)
4. Ascertainment of correct cash book balance (4)

UNIT – IV

15 Hrs

TRIAL BALANCE AND FINAL ACCOUNTS

1. Trial balance – meaning – objectives (3)
2. Methods of preparation (2)
3. Final accounts – preparation of manufacturing, trading, profit & loss account and (7)
4. Balance Sheet (7)
5. Adjusting and closing entries (3)

UNIT-V

15hrs

ERRORS AND RECTIFICATION

1. Errors and their rectification (2)
2. Types of errors (3)
3. Rectification before and after preparation of final accounts (5)
4. Suspense account – effect of errors on profit (5)

Essential Reading :

1. Jain, S.P. and Narang, K.L. 2011. **Financial Accounting Part-1**. 11th Revised edition Kalyani Publishers, New Delhi.
2. Gupta, R.L. and RadhaSwamy. 2001. **Advanced Accountancy – Volume-I**. 10th edition Sultan Chand & Sons. , New Delhi.
3. Maheswari, S. N. and Maheswari, S.K. 2004. **Advanced Accountancy – Volume-I**. 9th edition Vikas Publishing house Pvt. Ltd: New Delhi.
4. Wings, Tally, Focus – **Accounting packages** – BPB publications.
5. Manual provided by Wings, **Tally solutions and Focus Accounting packages**.



BUSINESS ORGANIZATION AND MANAGEMENT

Credits: 3

I Year / I Semester

Subject Code:CB18102

No. of lecture hours: 60

Objectives:

- To acquaint the students with the basics of Commerce and Business; concepts and functions of Business Organization.
- To get knowledge about company systems

Course Outcomes:

- **CO1.** To interpret the fundamental concepts of business and classify the features of trade, industry and commerce.
- **CO2.** To identify the various characteristics and functions of an entrepreneur.
- **CO3.** To distinguish and sub divide the various forms of business organization.
- **CO4.** To appraise, criticize and compare the advantages, disadvantages and suitability of sole proprietorship and partnership form of business organization.
- **CO5.** To plan, combine and organize the various stages involved in the formation of a joint stock company.

UNIT-I

12 Hrs

FUNDAMENTAL CONCEPTS

1. Concepts of business (2)
2. Trade, industry and commerce (2)
3. Business – features of business, trade classification (2)
4. Aids to trade – industry (2)
5. Classification – commerce – relationship between trade, industry and commerce (2)
6. Business organization concept (1)
7. Functions of business. (1)

UNIT-II

12 Hrs

ENTREPRENEUR

1. Meaning – characteristics of entrepreneurs (3)
2. Types of entrepreneurs – functions of an entrepreneur (3)
3. Steps to start an enterprise (3)
4. Sources of finance (3)
5. Long term and short term finance. (3)



UNIT-III

12 Hrs

BUSINESS ORGANIZATION

1. Forms of business organization (2)
2. Classification (2)
3. Factors influencing the choice of suitable form of organization (2)
4. Objectives of business (3)
5. Essentials of a successful business. (3)

UNIT-IV

12Hrs

SOLE PROPRIETORSHIP

1. Meaning – characteristics (2)
2. Advantages and disadvantages- suitability (2)
3. Partnership – meaning – characteristics (2)
4. Kinds of partners (3)
5. Registration of partnerships (3)
6. Partnership deed – rights and obligations of partners. (3)

UNIT-V

JOINT STOCK COMPANY

12 Hrs

1. Meaning – characteristics (2)
2. Advantages – kinds of companies (2)
3. Difference between private and public companies (3)
4. Promotion of a company – stages – promoters (3)
5. Characteristics – registration. (3)

Essential Reading:

- Sharma R K & Gupta Shashi K. 2013. “**Business Organization & Management**”, 3rd revised edition, , Kalyani Pub : New Delhi
- Sherlekar S A, S Jain, KushpatKavita N V, &Satyavati P. 2010. “**Business Organization & Management**”, 2nd revised edition, , Himalaya Pub.: Mumbai
- Sharma R K & Gupta Shashi K. 2008.“**Industrial Organization & Management**”, 7th revised edition, , Kalyani Pub : New Delhi



FUNDAMENTALS OF INFORMATION TECHNOLOGY PRACTICALS

Credits: 1

I Year/I Semester

Subject Code: CB18103

No. of lecture hours: 30

Objectives:

- Information technology IT is the application of computers and telecommunications equipment to store, retrieves, transmit and manipulate data in the context of a business or an enterprise.

Learning Outcome:

- Students will be independently able to apply Application of Computers & Manage to use Tele-Communication Equipments.

WORD:

- Creating new documents, formatting text and documents, formatting paragraphs, fine spacing, margins and gutters, columns, page breaks, repagination. Working with headers, footers and foot notes, tables, words drawing features, rotating and flipping objects, table of contents find and replace. (6)

EXCEL:

- Creating new work sheet, editing text, formatting tips, referencing cells. Functions – logical, financial, mathematical, statistical, date and time formulae, creating and editing charts, linking work sheets and work books, macros, automating What – If projects – scenario manager, data tables, solve. (6)

POWERPOINT :

- Power Point templates, views, auto content, wizard design templates, masters, editing and moving text, formatting text, finding and replacing text, arranging previewing and rehearsing, transition and build effects – changing speed of the transition. (6)
- Automatically advancing slides, running a presentation continuously, changing slide timing, showing slides out of order, deleting slides and printing presentation elements (6)

ACCESS :

- Creating simple database tables, adding or deleting fields in tables, indexing fields, saving and modifying forms, entering and editing data, relational databases – viewing relationships, expressing in reports, queries and forms, macros, chart wizard – charting data, adding graphics to buttons, linking, importing and exporting records.



FINANCIAL ACCOUNTING I

PRACTICALS

Credits: 1

I Year / I Semester

Subject Code: BC18002

No. of lecture hours: 30

Objectives:

- To develop the skills of recording financial transactions and preparation of reports using computers

Learning Outcomes:

- Students will be independently able to apply their theoretical knowledge and practical accounting.
- 1) **Computer Work:** Computerized accounting: Meaning and features – advantages and disadvantages of computerized accounting: creating an organization – grouping of accounts – creation of accounts – creation of inventory – creation of stock groups – stock categories, units of measurement – stock items – entering of financial transactions – types of vouchers – voucher entry – editing and deleting of voucher numbering – customization of vouchers (6)
 - 2) **Computer lab work:** Preparation of sales register, purchase register, journal proper, debit note register, credit note register and different cash books including interest and discount transactions using computers. (6)
 - 3) **Computer lab work:** Preparation of trial balance, trading, profit and loss account and balance sheet using computers. (6)
 - 4) **Computer lab work:** Rectification of errors using computers. (6)
 - 5) **Computer lab work:** Preparation of bank reconciliation statement using computers. (6)

Accounting packages: Wings, Tally, Focus.

Essential Reading:

1. Nadhani, AK. And Nadhani. KK. 2010. **Comprehensive Guide for Tally 9**. BPB Publications
2. Kogent Solutions Inc. 2010. **Tally 9 in Simple Steps**. Dreamtech Press.
3. Dr. Agrawal Namrata and Agrawal Sanjay. 2011. **Tally 9**, Dreamtech Press.



BUSINESS ORGANIZATION AND MANAGEMENT

PRACTICALS

Credits : 1

I Year / I Semester

Subject Code: CB18104

No. of lecture Hours: 30

Objectives:

- To acquaint the students with the basics of Commerce and Business; concepts and functions of Business Organization.
- To get knowledge about company systems

Learning Outcomes:

- The students will gain knowledge about different form of organization and various management concepts & theories

UNIT – II

10 Hrs

Entrepreneur

LAB WORK:

The students should go through and present case studies of entrepreneurs – success and failures.

UNIT – IV

10 Hrs

Sole proprietorship

LAB WORK:

The students are expected to go through partnership deed and prepare a simple partnership deed.

UNIT – IV

10Hrs

Joint Stock Company

LAB WORK:

The students are expected to know the formalities of registration of a company including documents.



YEAR-WISE AND SEMESTER-WISE DISTRIBUTION OF SUBJECTS
DEPARTMENT OF COMMERCE – B.COM (BUSINESS STUDIES)
SECOND SEMESTER ACADEMIC YEAR-2023-24 OF 2023- 26 BATCH (CBCS)

Sl. No.	Part	Subject Code	Title of the Subject	Hours/ Week	Duration of Exam (Hrs)	Marks			Credits
						Internal	External	Total	
THEORY									
1	I	BE23201	Business English-II (AECC-3)	3	3	40	60	100	3
2	I	VE18201	Value Education and Personality Development (AECC-4)	2	2	40	60	100	2
3	II	BC22084	Business Mathematics (GE-2)	4	3	40	60	100	4
4	II	BC22006	Company Law - I	4	3	40	60	100	4
5	II	BC22007	Financial Accounting – II (CORE-3)	5	3	40	60	100	4
6	II	BC22088	Banking Theory & Practice	3	3	40	60	100	3
PRACTICALS									
7	II	BC22085	Fundamentals of Business Mathematics (GE-2)	2	3	40	60	100	1
8	II	BC22010	Company Law – I	2	3	40	60	100	1
9	II	BC22009	Financial Accounting-II (CORE-3)	2	3	40	60	100	1
10	II	BC22089	Banking Theory & Practice	2	3	40	60	100	1
11	III	PL18001	PLANET* (Outreach)	-	-	-	-	-	
TOTAL				29		400	600	1000	24



BUSINESS ENGLISH - II

Credits: 3

Subject Code: BE18201

I Year/II Semester

No. of lecture hours: 45

Objectives:

1. To make students significantly improve their ability to write effective business communication.
2. To help students meet a wider range of writing demands in business context to suit a varied clientele.
3. To make them understand basic expressions, questions and statements about self and work in predictable situations.
4. To develop collaborative group communication and writing skills.

Course Outcomes:

- **CO1.** Students will be able to identify the elements of Claim and Adjustment letters.
- **CO2.** Students will also be able to draft Claim letters and Adjustment letters.
- **CO3.** They will be able to identify nature and types of credit letters.
- **CO4.** Students will be able to recognize tone and style of Collection letters.
- **CO5.** Students will comprehend the general guidelines to write Application letters and Resumes.
- **CO6.** They will also be able to execute the form and content of an Application letter and Resume.
- **CO7.** Students will also be able to understand characteristics and importance of Business Reports.
- **CO8.** They will also be able to prepare a good Business report.
- **CO9.** Students will be able to understand the techniques of describing Machines and Mechanisms.
- **CO10.** They will also be able to describe and create good Technical Reports.

UNIT-I

9 Hrs

Claim Letters and Adjustment Letters

Hints for Drafting Claim Letters and Adjustment Letters (2)

Elements of Claim and Adjustment Letters (2) Specimen Claim and Adjustment Letters (5)

UNIT-II

9 Hrs

Credit Letters and Collection Letters

Nature of a Credit Letter (1)

Types of Credit Letters (2)

Tone and Style of Collection Letters (1)



Examples of Credit and Collection Letters (5)

UNIT-III 9Hrs

Job Applications Letters and Resume writing

Importance and Functions of an Application Letter (1)
 General Guidelines to write Application Letters and Resumes (1)
 The Form and Content of an Application Letter (1) Preparing a Resume (2)
 Specimen Application Letter and Resume (4)

UNIT-IV 9Hrs

Report Writing – I (Business Report)

Characteristics of a good Business Report (1)
 Importance of Business Reports (1)
 Types and Functions of Business Reports (2)
 Preparing a Business Report and Specimen (2)
 Specimen Business Reports (3)

UNIT-V 9Hrs

Report Writing – II (Technical Reports)

Techniques of Description (2)
 Describing Machines and Mechanisms (2)
 Describing Process (1)
 Sample Descriptions (2)
 Specimen Technical Reports (2)

ESSIANTIAL READING:

2. Dutt, Kiranmai P., Raghavan, Geetha., and Prakash C.L.N. 2011. **A Course in Communication Skills**.Cambridge University Press, New Delhi.
3. Gruscendorf, Marion. 2007. **English for Presentations**. Oxford Publication Oxford, U.K.
4. Pal, Rajendra ., and Sulthan, Korlahalli J.S. 2010. **Essentials of Business Communication**. Sultan Chand & Sons Publishers, New Delhi.
5. Rai, Urmila., and Rai, S.M. 2002. **Business Communication**. Himalaya Publishing House, Mumbai.



VALUE EDUCATION AND PERSONALITY DEVELOPMENT

Credits: 2
Subject Code: VE18001

I Year/II Semester
No. of lecture hours: 30

Objectives:

- To make students become aware of the good and evil present within and around them and enable them to move from evil to good
- To enable them to be culturally conscious and socially sensitive;
- To make them aware of mass media and its positive and negative impact;
- To make them aware of their fundamental rights and duties;
- To help them become aware of the importance of holistic health and to sensitize them regarding some health hazards;
- To clarify some basic issues of life and make them responsible towards the betterment of society.

Course Outcomes:

- **CO1.** Students will be able to identify Accepted norms and Counter values.
- **CO2.** They will be able to differentiate the various Dimensions of Human Development.
- **CO3.** Students will be able to demonstrate Love and Experience of God.
- **CO4.** They will be able to identify the Basic Issues of Life and Happiness as a life goal.
- **CO5.** They will be able to understand the importance of Concern for others.
- **CO6.** They will be able to critique the various problems that deter the growth of the society.
- **CO7.** The students will be able to recognize the traits of a good personality.
- **CO8.** They will be able to identify their personality by Self-Exploration.
- **CO9.** Students will be able to interpret the Purpose of Life and Goal Setting.
- **CO10.** They will be able to learn Self-Management.

UNIT – I

6 Hrs

Introduction to Ethics

Why Value Education?

Reasons to have Ethics for Life

Accepted Norms and Counter Values

Dimensions of Human Development: Physical, Intellectual, Emotional, Moral, Spiritual and Social

UNIT – II

6 Hrs



Approach to Life

Conscience and Pseudo-Conscience
Happiness as Life-goal
Values revealed and lived in Religions
Experience of God
Love: The three components of Love
Some of the basic stages and issues of Life: Family, Love, Sex, Marriage

UNIT – III

6 Hrs

Concern for Others

Self and Another
Human Context
Moral Problems of a Society / True Society : Social Desire, Social Fear, Social Silence, Social Indifference

UNIT – IV

6 Hrs

Transformation of Self

Definitions of personality
Characteristics of personality
Elements of personality
Traits of good personality
Self-Identity, self concept
Self-Discovery, self-acceptance
Self-Esteem
WORK SHEET (1): Self Estimation

UNIT – V

6 Hrs

Life Enrichment Skills

Purpose of life - Goal setting
Characteristics of Goals
Building Relationships
Time Management
Stress Management
Emotional Management
Conflict Management
Team Management (Group Dynamics)

WORK SHEETS (1) & (2): 1) Anger Management
2) Team Management

ESSENTIAL READING:

- Human Values - Development Programme - AIACHE
- In Harmony



FUNDAMENTALS OF BUSINESS MATHEMATICS

Credits : 4

I Year/II Semester

Subject Code: CB18201

No. of lecture hours: 60

Objectives:

To provide strong foundation for commercial applications, to develop logical aptitude for Competitive Exams and to pursue higher education

Course Outcomes:

- **CO1: Construct** algebraic models and use the quadratic formula to describe real-life situations. Be able to decide what type of model fits the situation best:
- **CO2: Analyze** and use linear models to answer questions about the situations they represent knowledge including the mathematical notation and terminology used in Matrices.
- **CO3: Construct** mathematical expressions that involve matrices and linear systems of linear equations.
- **CO4: Apply** index laws to simplify and evaluate arithmetic expressions. Understand particular types of sequences called arithmetic progression and also find arithmetic mean (A.M) between two given numbers.
- **CO5: Solve** by converting the logarithmic equations to exponential equations. Evaluate the impact of compound interest on simple financial decisions.

UNIT I:**12 Hrs****Quadratic Equations:**

1. Solution of a quadratic equation- Factorization method (4)
2. Sum and product of roots- Discriminant and Nature of roots (4)
3. Formation of quadratic equation. (4)

UNIT II :**12 Hrs****Matrices–I**

1. Introduction (2)
2. Definition of matrix (2)
3. Types of matrices- Algebra of matrices- Addition, subtraction, Multiplication (2)



4. Transpose of a matrix (3)
5. Determinant of a Square matrix - Calculation of values of determinants up to third order (3)

UNIT III : **12 Hrs**

Matrices–II

1. Ad joint of a matrix- inverse of a matrix through ad joints (4)
2. Simultaneous Linear Equations- Solving Linear equations by Cramer's Rule (4)
3. Matrix Inversion Method. (4)

UNIT IV: **12 Hrs**

Indices and Arithmetic progression

1. Indices- laws of indices- Simple problems (4)
2. General term- Sum of n- terms- Arithmetic mean (4)
3. Application of Arithmetic progression (4)

UNIT V: **12 Hrs**

Logarithms:

1. Introduction- Laws of operations (4)
2. Operations with logarithms- Compound Interest- Depreciation. (4)
3. Percentages- Profit Loss- Ratio, properties of ratio-proportion properties of proportion. (4)

Essential Reading:

1. Sancheti, D.C,&Kapoor, V.K **Business Mathematics**, Sultan Chand & Sons: New Delhi
2. Goel, Ajay &Goel, Alka. 2007. **Mathematics & Statistics**, 4th Edition. Taxmann Publications: New Delhi
3. Dr. Dikshit, Amarnath&Dr. Jain, Jitendra Kumar. 2005. **Business Mathematics**. Himalaya publishing House: Mumbai
4. Zameeruddin, Qazi&Khanna, Vijay. 2013. **Business Mathematics**, Vikas Publishing House: New Delhi
5. DubeyAnup,Thakur Vishal. **Quantitative Aptitude**. Taxmann's Publications.



BUSINESS STATISTICS – I

Credits : 4

I Year/II Semester

Subject Code: CB18202

No. of lecture hours: 60

Objectives:

- To prepare students for lifelong learning and successful careers using their statistical skills. Statistical information covers different subject areas economic, demographic, social etc...
- To provide basic information for decision making, evaluations and assessments at different levels.

Course Outcomes:

- **CO1: Organize**, manage and present data. Understand the merits and Limitations in using the Statistical data.
- **CO2: Represent** the statistical data in the form of diagrams and graphs.
- **CO3: Analyze** statistical data using measures of central tendency.
- **CO4: Compare** the homogeneity of the statistical data using different methods of dispersion.
- **CO5: Identify** the symmetric and nature of the statistical data using the concepts of Skewness and moments.

UNIT-I

12 Hrs

INTRODUCTION TO STATISTICS

1. Meaning – Definition – Functions – Limitations of statistics (1)
2. Collection of data (2)
3. Classification and tabulation of data (2)
4. Sources of data – primary data and secondary data. (2)
5. Types of classification of data – Simple problems (2)
6. Simple and complex tables Simple problems (3)

UNIT-II

12 Hrs

DIAGRAMS AND GRAPHS

1. Diagrams and graphs-simple bar diagram (2)
2. subdivided bar diagram (2)
3. multiple bar diagram (2)
4. percentage bar diagram (1)
5. pie diagram (1)



- | | |
|----------------------|-----|
| 6. histogram | (1) |
| 7. frequency polygon | (1) |
| 8. frequency curve | (1) |
| 9. Ogives | (1) |

UNIT-III **12 Hrs**

MEASURES OF CENTRAL TENDENCY

- | | |
|--|-----|
| 1. Measures of central tendency | (1) |
| 2. Mean- merits and demerits simple problems | (1) |
| 3. Median- merits and demerits simple problems | (1) |
| 4. Mode- merits and demerits simple problems | (2) |
| 5. geometric mean- merits and demerits simple problems | (2) |
| 6. harmonic mean-merits and demerits simple problems | (2) |

UNIT-IV **12 Hrs**

MEASURES OF DISPERSION

- | | |
|--|-----|
| 1. Range | (2) |
| 2. Quartile deviation | (2) |
| 3. Mean deviation | (2) |
| 4. Standard deviation | (2) |
| 5. Variance | (2) |
| 6. Merits and demerits Simple problems | (1) |
| 7. Lorenz curve. | (1) |

UNIT-V **12 Hrs**

SKEWNESS AND MOMENTS

- | | |
|--|-----|
| 1. Skewness and moments – meaning – right and left skewed distribution | (2) |
| 2. Karl Pearson’s coefficient of skewness | (2) |
| 3. Bowley’s coefficient of skewness | (2) |
| 4. Kelly’s coefficient of skewness | (2) |
| 5. Moments – first, second, third and fourth moments | (2) |
| 6. Sheppard’s correlation for moment’s simple problems. | (2) |

Essential Reading:

1. Gupta, S P. 2008. **Business Statistics**, 36th revised edition. Sultan Chand & Co: New Delhi
2. Agarwal, B M. **Business Statistics** 3rd edition. Himalaya Publishers: Mumbai
3. Gupta, S C. **Business Statistics** 6th edition. Himalaya Publishers: Mumbai
4. Ajay Goal & Alma Goal, “**Mathematics & Statistics**”, 4th edition, Taxman Pub.
5. **Microsoft Office Excel 2003 and 2007** – step by step, Frye, PH



FINANCIAL ACCOUNTING – II

Credits : 4

I Year/II Semester

Subject Code: BC18003

No. of lecture hours: 75Hrs

Objectives:

- To impart the skills of preparation of final accounts of partnership organizations, admission, retirement, death, dissolution and insolvency of a partner.

Course Outcome:

- **CO1.** To explain the basic concepts of partnership and the admission of partner.
- **CO2.** To demonstrate the accounting treatment relating to retirement and death of partner.
- **CO3.** To identify the rules applicable for winding up of a partnership and insolvency of partner.
- **CO4.** To show the methods of finding out the profits and financial position by using incomplete records.
- **CO5.** Illustrate methods of preparing books under Hire purchase and instalment system.

UNIT-I

15 Hrs

PARTNERSHIP – ADMISSION

1. Legal provisions in the absence of a partnership deed (2)
2. Fixed and fluctuating capitals (3)
3. Preparation of final accounts with adjustments (2)
4. Profit and loss appropriation account – methods of calculating good will –
a. Treatment of Goodwill (4)
5. Calculation of sacrificing, new profit sharing ratio and admission of a partner. (4)

UNIT-II

15 Hrs

PARTNERSHIP – RETIREMENT AND DEATH

1. Treatment of good will (2)
2. Methods of calculating good will (2)
3. Calculation of gaining ratio, new profit sharing ratio (2)
4. Retirement of a partner (4)
5. Death of a partner (4)



6. Including joint life policy (1)

UNIT-III

PARTNERSHIP – DISSOLUTION AND INSOLVENCY 15 Hrs

1. Dissolution of partnership (6)
2. Insolvency of a partner (6)
3. Insolvency of firm excluding sale to firm, company and amalgamation (6)

UNIT-IV

15 Hrs

SINGLE ENTRY SYSTEM

1. Single Entry- Features -Booksand Accounts maintained (5)
2. Preparation of Statement of affairs-Difference between statement of affairs and Balance Sheet (5)
3. Recording of transactions- Ascertainment of profits under Single entry system (5)
4. (Statement of affairs method) - (including Problems)

UNIT-V

Hire Purchase and Installment Purchase System: 15 Hrs

1. Hire purchase system- Features (2)
2. Accounting treatment in the books of hire purchaser and hire vendor (3)
3. Default and repossession (Partial and total) (Excluding HP Trading accounts) (2)
4. Installment systems of purchase- Difference between hire purchase and Installment purchase system (2)
5. Accounting treatment in the books of hire purchaser and hire vendor (6)
6. (Including Problems)

Essential Reading:

- Jain, S.P. and Narang, K.L. 2011. **Financial Accounting Part-1**. 11th Revised edition Kalyani Publishers: New Delhi.
- Gupta, R.L. and RadhaSwamy. 2001. **Advanced Accountancy – Volume-I**. 10th edition Sultan Chand & Sons: New Delhi.
- Maheswari, S. N. and Maheswari, S.K. 2004. **Advanced Accountancy – Volume-I**. 9th edition Vikas Publishing house Pvt. Ltd: New Delhi.
- Wings, Tally, Focus – **Accounting packages** – BPB publications.
- Manual provided by Wings, **Tally solutions and Focus Accounting packages**.



PRINCIPLES OF MANAGEMENT

Credits : 3

I Year / II Semester.

Subject Code: CB18203

No. of lecture hours: 45 Hrs

Objectives:

- To acquaint the students with the principles and practices of management.
- To acquaint the students with the Principles, functions and practice of management and provide them practical exposure giving stories of success/failure businessmen.

Course Outcomes:

- **CO1.** To identify and interpret the various principles and importance of management.
- **CO2.** To explain and demonstrate the importance of planning and organizing.
- **CO3.** To classify and combine the various techniques of control and coordination.
- **CO4.** To point and develop the essence of motivation and direction to the students.
- **CO5.** To inter relate the essence of leadership and the importance of communication.

UNIT-I

9 Hrs

INTRODUCTION

- | | |
|---|-----|
| 1. Management – definition - meaning – nature | (2) |
| 2. Universality of management | (2) |
| 3. Significance of management | (2) |
| 4. Principles and functions of management | (2) |
| 5. Characteristics – objectives of management – management vs. administration | (2) |
| 6. Levels of management – skills of management | (2) |
| 7. Scientific management: meaning – principles – objectives – criticism | (3) |

UNIT-II

9 Hrs

PLANNING AND ORGANIZING

Planning:

- | | |
|--|-----|
| 1. Meaning – definition – features- importance | (1) |
| 2. Steps in planning | (1) |
| 3. Types of plans – limitations of planning | (1) |

Organizing:

- | | |
|---|-----|
| 1. Meaning – definition – features | (1) |
| 2. Principles of organization | (1) |
| 3. Organization structure line organization, functional organization, line and staff organization | (1) |
| 4. Delegation of authority - meaning - principles | (1) |
| 5. Difficulties in delegation | (1) |
| 6. Centralization - decentralization - differences between delegation & decentralization | (1) |



UNIT-III	9 Hrs
COORDINATION AND CONTROL	
Coordination:	
1. Meaning – need – principles and techniques	(3)
2. Span of control – factors determining span of control	(3)
Control:	
1. Meaning – definition – process	(3)
2. Steps – requisites of a good control system	(3)
 UNIT-IV	 9 Hrs
DIRECTION AND MOTIVATION	
Direction:	
1. Meaning – importance – principles of directing	(3)
Motivation:	
1. Meaning – theories of motivation – Maslow – McClelland and Herzberg	(3)
2. Importance of motivation - motivational techniques	(3)
 UNIT-V	 9 Hrs
LEADERSHIP AND COMMUNICATION	
Leadership:	
1. Meaning – importance – styles	(2)
2. Theories of leadership – Trait theory – Behavioral theory – Situational theory	(2)
Communication:	
1. Significance – nature – process	(2)
2. Types – barriers – building effective communication	(2)
3. Morale: concept – nature – importance	(1)
 Essential Reading:	
1. Prasad L.M. 2001. Principles and Practice of Management 6th edition. Kalyani Publishers: New Delhi	
2. Gupta, R.S. Sharma, B.D. and Bhalla, N.S. 2012. Principles and Practices of Management 8th revised and enlarged edition. Kalyani Publishers: New Delhi	
3. Sharma, R .K& Gupta, Shashi K. 2012. Business Organization and Management, 3rd revised edition, Kalyani Publishers: New Delhi.	



FUNDAMENTALS OF BUSINESS MATHEMATICS

PRACTICALS

Credits : 1

I Year/II Semester

Subject Code: CB18204

No. of lecture hours: 30

Objectives:

To provide strong foundation for commercial applications, to develop logical aptitude for Competitive Exams and to pursue higher education

Course Outcome:

CO1: Construct algebraic models and use the quadratic formula to describe real-life situations. Be able to decide what type of model fits the situation best:

CO2: Analyze and use linear models to answer questions about the situations they represent knowledge including the mathematical notation and terminology used in Matrices.

CO3: Construct mathematical expressions that involve matrices and linear systems of linear equations.

CO4: Apply index laws to simplify and evaluate arithmetic expressions. Understand particular types of sequences called arithmetic progression and also find arithmetic mean (A.M) between two given numbers.

CO5: Solve by converting the logarithmic equations to exponential equations. Evaluate the impact of compound interest on simple financial decisions.

UNIT-I

1. Quadratic Equations :

Problems to find roots of quadratic equations

Problems on nature of the roots of quadratic equations

Problems on sum and product of roots

Problems on formation of quadratic equations

(6)

UNIT-II

2. Matrices –I :

Problems on addition, subtraction and multiplication of matrices

Problems on transpose

Problems on determinant of 2×2 , 3×3 matrices

(6)

UNIT-III

3. Matrices –II :

Problems on ad joint matrices

Problems on finding inverse of the matrices

Solving simultaneous equations by Crammers rule and inverse method

(6)

UNIT-IV



4. Indices and Arithmetic progression :

Problems by using indices formulas
Problems to find n^{th} term and sum of first 'n' terms
Application problems on AP (6)

UNIT-V

5. Logarithms :

Problems by using Laws of logarithm
Problems on Compound Interest & Depreciation
Problems on percentages & Profit Loss
Problems on Ratios (6)



BUSINESS STATISTICS – I

PRACTICALS

Credits: 1

I Year/II Semester

Subject Code: CB18205

No. of lecture hours: 30

Objectives:

- To prepare students how data represented and analyzed through various statistical tool used in computer.

Learning Outcome:

- Students will be able to analyze the data using various statistical tools in computer.

UNIT-II

Lab work: Diagrammatic and graphic presentations of data using computers - Excel (7)

UNIT-III

Lab work: Calculation of averages using computers (9)

UNIT-IV

Lab work: Calculation of dispersion using computers (7)

UNIT-V

Lab work: Calculation of skewness using computers (9)

Note: the lab work may be done using computers through use of MS-Excel



FINANCIAL ACCOUNTING – II

PRACTICALS

Credits: 1

I Year/II Semester

Subject Code: BC18004

No. of lecture hours: 30

Objectives:

- To develop the skills of recording of transactions relating to partnerships organizations and using computers

Learning Outcome:

- Students will be able to record transactions relating to partnership using computer.

1. Recording of partnership transaction and preparation of final accounts using Computers (5)
2. Admission of partners (5)
3. Retirement of partners (5)
4. Death of partners (5)
5. Dissolution of partners (5)
6. Insolvency of partners (5)



PRINCIPLES OF MANAGEMENT

PRACTICALS

Credits: 1

I Year/II Semester

Subject Code: CB18206

No. of lecture hours: 30

Objectives:

- To acquaint the students with the principles and practices of management.
- To acquaint the students with the Principles, functions and practice of management and provide them practical exposure giving stories of success/failure businessmen.

Learning Outcome:

- Students will be able to examine management policies, functions & practices in context of organization growth and development.

UNIT - I

Management:(15)

Lab Work: The students are expected to prepare a note on the skills of management required to manage the organization of their choice

UNIT - IV

Organizing:(15)

Lab Work: The students are expected to prepare organization structures of few organizations and based on this knowledge they should prepare an organization structure for a small unit.



**YEAR WISE AND SEMESTER WISE DISTRIBUTION OF SUBJECTS
DEPARTMENT OF COMMERCE – B.COM (BUSINESS STUDIES)
THIRD SEMESTER ACADEMIC YEAR OF 2023-2024 OF 2022-2025(CBCS)**

SL No.	Part	Subject Code	Title of the Subject	Hours/ week	Duration of Exam (Hrs)	Marks			Credits
						Internal	External	Total	
1	II	SECCB23301	E-Commerce (SEC-1)	2	3	40	60	100	2
2	II	G23CB1T	Banking (GE)	2	3	40	60	100	2
3	II	BC23011	Company Law-II	4	3	40	60	100	4
4	II	BC23012	Advanced Accounting (CORE-5)	5	3	40	60	100	5
5	II	CB23301	Business Statistics (CORE-6)	4	3	40	60	100	4
6	II	CB23302	Financial Markets & Services (CORE-7)	5	3	40	60	100	5
PRACTICALS									
7	II	G23CB1P	Banking (GE)	2	3	40	60	100	1
8	II	BC23013	Company Law-II	2	3	40	60	100	1
9	II	BC23303	Business Statistics	2	3	40	60	100	1
TOTAL				28		320	480	800	25

- Ability Enhancement Compulsory Course(AECC)
- Skill Enhancement Course(SEC)
- Generic Elective(GE)
- Inter- Departmental/Inter Disciplinary(ID)



E-COMMERCE

Credits: 2

Semester:III

Course Code: SECBS22301

No. of lecture hours: 30

Objectives:

To understand the many facets of E-Commerce related to network infrastructure, business strategies and pertinent technologies to meet the ever expanding needs of consumer applications in the global context.

Course Outcomes:

- **CO1.** Describe electronic commerce framework and WWW architecture.
- **CO2.** Classify mercantile process models and types of electronic payment systems.
- **CO3.** Apply EDI implementations and analyze intra organizational electronic commerce.
- **CO4.** Design corporate digital library, advertising and marketing on the internet.
- **CO5.** Identify consumer search and resource discovery, on demand education and digital copy rights.

UNIT-I

INTRODUCTION TO ELECTRONIC COMMERCE

6Hrs

- Electronic Commerce Framework (1)
- Electronic commerce and media convergence (1)
- The anatomy of E-Commerce applications (1)
- Electronic commerce consumer applications (1)
- Electronic commerce and World Wide Web:**
- Architectural framework for electronic commerce (1)
- World Wide Web WWW as the architecture (1)

UNIT-II

CONSUMER – ORIENTED ELECTRONIC COMMERCE:

6Hrs

- Consumer – oriented applications (1)
- Mercantile models from the consumer’s perspective (1)
- Electronic payment system:**
- Types of electronic payments (1)
- Smart cards and electronic payment systems (1)
- Credit card-based electronic payment systems (1)
- Risk and electronic payment systems. (1)



UNIT-III

EDI IMPLEMENTATION, MIME & VALUE ADDED NETWORKS 6Hrs

- Standardization and EDI (1)
- EDI Software Implementation (1)
- EDI envelope for message transport (1)
- Value Added Networks VANs. (1)

Intra-organizational electronic commerce:

- Macro-forces and internal commerce (1)
- Customization and internal commerce (1)

UNIT-IV

THE CORPORATE DIGITAL LIBRARY: 6Hrs

- Dimensions of internal electronic commerce systems (1)
- Making a business case of document library (1)
- Types of digital documents (1)
- Corporate data warehouses. (1)

Advertising and marketing on the internet:

- The new age of information – based marketing (1)
- Advertising on the internet (1)

UNIT-V

CONSUMER SEARCH AND RESOURCE DISCOVERY 6Hrs

- Search and resource discovery paradigms (1)
- Information search and retrieval (1)
- Electronic commerce catalogues or directories (1)
- Information filtering (1)

On demand education and digital copyrights:

- Computer based education and training (1)
- Technological components of education on demand (1)

BOOKS RECOMMENDED:

- Kolkata, Ravi and Whinstone, Andrew B. 2012. **Frontiers of Electronic Commerce, International** Pearson: New Delhi
- Treese, G. Winfield and Stewart Lawrence C. 1998. Designing Systems for Internet Commerce.



BANKING (G.E)

Credits: 2

Subject Code: G18CB1T

Semester:III

No. of lecture hours: 30

Objectives:

To introduce to the students Banking and its activities with an emphasis on financial instruments and various services rendered by the banks.

Outcome:

- **CO1.** To identify and illustrate the origin and growth of banking in India.
- **CO2.** To interpret the features of various types of negotiable instruments.
- **CO3.** To demonstrate and apply the steps involved in opening a bank account.
- **CO4.** To appraise and criticize the various types of collateral securities and point out the precautions to be taken by a banker while advancing loans against different types of securities.
- **CO5.** To understand the organizational structure and functions of Co-Operative banks, NABARD and RBI.

UNIT-I

6Hrs

Introduction to Banking

- Origin and growth of banking in India – Kinds of banks (2)
- Unit vs. branch , Banking function of commercial banks (1)
- Electronic Banking – traditional vs. E – banking – facets of E-banking, (1)
- E-banking transactions (2)

UNIT—II

6 Hrs

Negotiable Instrument

Negotiable instrument—characteristics- types of negotiable instruments. Promissory notes (2)
 Cheques- cross----- types of crossing, -----holder of due course privileges –endorsement
 Bills of exchange (4)

UNIT-III

6 Hrs

Banker and Customer

Definition of banker and customer – relationship between: banker and customer Special feature of relationship (2)
 Opening of accounts
 Types of customer (2)
 Minors, Married women and Companies (2)



UNIT-IV

Loan and Advances

3Hrs

- Loans & Advances (2)
- Precautions to be taken while advancing loans against securities– goods (1)
- Documents of title to goods (1)
- Insurance Policies (2)

UNIT –V

Cooperative Banks:

6Hrs

Cooperative Banks ---Districts cooperative Banks in India.

- Development bank. (1)
- NABARD , RBI (2)

SUGGESTED READINGS:

Mithani D.M. Gordan E.2012 **Banking- theory and practices 3rd**edition MumbaiMumbai Himalaya publication
Dr Chary Rangandha A.V.&Dr Paul R.R. 2008, **Banking & Financial System 3rd** edition DehliKalyani Publication.
VarshneySundharam 2005, **Banking theory and law.** 7th edition Dehli Sultan chand & Sons. Refer latest edition of 2016.



COMPANY LAW-II

Credits: 4
Course Code: BC2201

Semester:III
No. of lecture hours: 60

Objectives:

The students are provided with the basic knowledge of the provisions of the Companies Act 1956, along with relevant case laws.

Course Outcomes:

- **CO1.** To develop basic knowledge of provisions of companies act 2013
- **CO2.** To describe the capital structure of company through issue of shares and alteration of share capital
- **CO3.** To explain the borrowing powers of a company and consequences of ultra vires borrowings
- **CO4.** To state the various provisions of the companies act relating to company management and meetings.
- **CO5.** To identify various modes of winding up and legal provisions applicable.

UNIT-I

INTRODUCTION TO COMPANIES ACT 1956

12Hrs

- Introduction to companies act 1956 – definition of company (3)
- Nature and characteristics of a company (3)
- lifting the corporate veil (3)
- incorporation of company – memorandum and articles of association – doctrine of constructive notice – doctrine of indoor management (3)
- Alteration of memorandum and articles of association. (3)

UNIT-II

KINDS OF COMPANIES AND SHARE CAPITAL

12Hrs

- Kinds of companies (2)
- Issue of prospectus – contents of prospectus (2)
- Issue of shares – surrender – forfeiture – reissue of forfeited shares (3)
- Transfer – issue of bonus shares and right shares (2)
- Depository system (3)
- Share capital – alteration, reduction, consolidation, sub-division and reorganization of share capital. (3)

UNIT-III

BORROWING POWERS

12Hrs

- Borrowing powers Types of borrowing powers (4)
- Registration of charges – (3)
- Debentures – types of debentures (4)
- Mortgages and creation of charges.

UNIT-IV



DIRECTORS OF A COMPANY

12Hrs

- Company management – directors – number of directorships (1)
- Appointment – qualifications – disqualifications (2)
- Removal and resignation (1)
- managerial remuneration (2)
- Powers, duties & liabilities of directors (2)
- Contracts in which directors are interested (1)
- Meetings – kinds of meetings, notice, agenda (2)
- Resolutions – types of resolutions – quorum and proxy. (1)

UNIT-V

RECONSTRUCTION AND AMALGAMATION

12Hrs

- Meaning and objectives of Reconstruction and amalgamation (3)
- Winding up – meaning – modes – winding up by court – powers of court (3)
- Grounds for winding up (2)
- Provisions applicable for winding up proceedings (2)
- Types of winding up – voluntary winding up – creditors winding up – consequences of winding up (2)

BOOKS RECOMMENDED:

Kapoor, N.D. 2009. **Elements of Company Law** 3rd revised edition. Sultan Chand & Co: New Delhi

Kapoor, N.D. 2009. **“Elements of Mercantile Law**, 31st revised edition. Sultan Chand & Co: New Delhi

Garg, K C, Sareen, V L Sharma Mukesh&Chawla, R C. 2004. **Mercantile Law including Company Law & Industrial Law**.Kalyani Publishers: New Delhi.



ADVANCED ACCOUNTING

Credits: 5

Semester: III

Course Code: BC22012

No. of lecture hours: 75

Objectives:

To appraise the students about the application of accounting knowledge in special business activities.

To impart the skills of preparation of final accounts of non- trading concerns.

Course Outcomes:

- **CO1.** State the various methods for preparing branch accounts.
- **CO2.** Describe the allocation and interdepartmental transfer of expenses.
- **CO3.** Analyze the financial position of non trading concerns.
- **CO4.** Evaluate the different situation of capital issue to public issue of shares at par, premium and forfeiture.
- **CO5.** Explain about sources of funds through issue of debentures and various methods of redemption.

UNIT – I

Branch Accounts	15 Hours
<ul style="list-style-type: none"> • Introduction to branch accounts –Features - Types of branches (1) • Department branches - features (1) • Books of accounts - Methods of accounting of department branches (1) • Debtor system - Invoicing goods at cost - Invoice price method (Problems) (5) • Stock and debtor system – Goods charged to branch at cost price and selling price (Problems) (7) 	

UNIT – II

Departmental Accounts	15 Hours
<ul style="list-style-type: none"> • Needs- Features- Basis for allocation of expenses-Distinction between Departmental and Branch Accounts (theory) (3) • Departmental Accounts -Treatment of inter-departmental transfer at cost or selling price (2) • Treatment of expenses that cannot be allocated- Preparation of departmental profit and loss. (including Problems) (10) 	

UNIT – III

Accounting of non-profit organizations:	15 Hours
<ul style="list-style-type: none"> • Non profit entities- Introduction (1) 	



- Receipts and Payments Account- Meaning- Features- Proforma (2)
- Income & Expenditure Account- Meaning- Features- Proforma (2)
- Differences between Receipts & Payments Account and Income & Expenditure Account (2)
- Problems in preparation of Income & Expenditure Account and Balance Sheet (5)
- Problems in preparation of Receipts & Payments Account when Income & Expenditure and Balance Sheet is given (including Problems) (5)

UNIT - IV

COMPANY ACCOUNTS

15 Hours

- Issue of shares at par, premium and discount (1)
- Forfeiture and reissue of shares (1)
- Recording of transactions relating to issue forfeiture and reissue of shares including (Simple problems) (7)
- Issue of bonus shares (1)
- Provision of companies act and SEBI guidelines accounting treatment for issue of bonus shares (4)
- Rights issue (1)

UNIT- V

ISSUE AND REDEMPTION OF DEBENTURES

15 Hours

- Introduction to debentures features and kinds of debentures (1)
- accounting treatment for issues and redemption of debentures (1)
- Redemption out of profits (2)
- Sinking fund method- Accounting treatment (Simple problems) (Excluding X interest and Cumulative interest problems) (10)
- Underwriting of Shares (Theory only) (1)

BOOKS RECOMMENDED

1. Jain S P & Narang K L. 2011. **Financial Accounting Advanced Accounting**, 11th revised edition, Kalyani Pub. New Delhi
2. Mukherjee A & Haneef, M. "**Modern Accountancy– Volume I**", 2nd edition, : TMH Pub, New Delhi
3. Mukherjee, A & Haneef, M. 2010. **Modern Accountancy– Volume II** 2nd edition, 12th reprint TMH Pub, New Delhi
4. Wings, Tally, Focus – **Accounting packages** – BPB publications.
5. Manual provided by Wings, **Tally solutions and Focus Accounting packages**.



BUSINESS STATISTICS

Credits: 4

Semester:III

Subject Code: BC22086

No. of lecture hours: 60

Objectives:

- To prepare students for lifelong learning and successful careers using their statistical skills. Statistical information covers different subject areas economic, demographic, social etc...
- To provide basic information for decision making, evaluations and assessments at different levels.

Course Outcomes:

- **CO1: Organize**, manage and present data. Understand the merits and Limitations in using the Statistical data.
- **CO2: Represent** the statistical data in the form of diagrams and graphs.
- **CO3: Analyze** statistical data using measures of central tendency.
- **CO4: Compare** the homogeneity of the statistical data using different methods of dispersion.
- **CO5: Identify** the symmetric and nature of the statistical data using the concepts of Skewness and moments.

UNIT-I**12 Hrs****INTRODUCTION TO STATISTICS**

1. Meaning – Definition – Functions – Limitations of statistics (1)
2. Collection of data (2)
3. Classification and tabulation of data (2)
4. Sources of data – primary data and secondary data. (2)
5. Types of classification of data – Simple problems (2)
6. Simple and complex tables Simple problems (3)

UNIT-II**12 Hrs****DIAGRAMS AND GRAPHS**

1. Diagrams and graphs-simple bar diagram (2)
2. subdivided bar diagram (2)
3. multiple bar diagram (2)
4. percentage bar diagram (1)
5. pie diagram (1)
6. histogram (1)
7. frequency polygon (1)
8. frequency curve (1)
9. Ogives (1)



UNIT-III

12 Hrs

MEASURES OF CENTRAL TENDENCY

1. Measures of central tendency (1)
2. Mean- merits and demerits simple problems (1)
3. Median- merits and demerits simple problems (1)
4. Mode- merits and demerits simple problems (2)
5. geometric mean- merits and demerits simple problems (2)
6. harmonic mean-merits and demerits simple problems (2)

UNIT-IV

12 Hrs

MEASURES OF DISPERSION

1. Range (2)
2. Quartile deviation (2)
3. Mean deviation (2)
4. Standard deviation (2)
5. Variance (2)
6. Merits and demerits Simple problems (1)
7. Lorenz curve. (1)

UNIT-V

12 Hrs

SKEWNESS AND MOMENTS

1. Skewness and moments – meaning – right and left skewed distribution (2)
2. Karl Pearson’s coefficient of skewness (2)
3. Bowley’s coefficient of skewness (2)
4. Kelly’s coefficient of skewness (2)
5. Moments – first, second, third and fourth moments (2)
6. Sheppard’s correlation for moment’s simple problems. (2)

Essential Reading:

1. Gupta, S P. 2008. **Business Statistics**, 36th revised edition. Sultan Chand & Co: New Delhi
2. Agarwal, B M. **Business Statistics** 3rd edition. Himalaya Publishers: Mumbai
3. Gupta, S C. **Business Statistics** 6th edition. Himalaya Publishers: Mumbai
4. Ajay Goal & Alma Goal, “**Mathematics & Statistics**”, 4th edition, Taxman Pub.
5. **Microsoft Office Excel 2003 and 2007** – step by step, Frye, PH



FINANCIAL MARKETS & SERVICES

Credits: 5

Semester:III

Course Code: CB22302

No. of lecture hours: 75

Objectives:

- To study the financial markets and innovative financial instruments
- To study the overall view of the financial system

Course Outcomes:

- **CO1:** To explain and analyze the various functions and importance of Indian Financial System.
- **CO2:** To classify Capital market and assess the rational content and current reforms to Capital market regulations
- **CO3:** To analyze the features of Money Market and list out the various money market instruments
- **CO4:** To identify and interpret the services provided by a merchant banker.
- **CO5:** To explain the process of securitization of debt and compare the various types of financial derivatives
-

UNIT-I

INTRODUCTION TO INDIAN FINANCIAL SYSTEM

15hrs

- Overview-Functions, Various Segments in Financial Markets (2)
- Developments and Defects , Remedial Measures- financial reforms (3)
- Financial services- Meaning, Fund and non fund based activities (2)
- modern activities -financial engineering, Innovative financial instruments (4)
- Challenges facing the financial services sector- Present Scenario (4)
-

UNIT-II CAPITAL MARKETS

15hrs

- Constituents- primary and secondary markets (3)
- Growth of capital markets in India (3)
- Defects of Indian capital markets (1)
- SEBI norms (1)
- Stock exchanges meaning, functions, organisation structure of stock exchange (2)
- Listing procedure, advantages and drawbacks of listing (1)
- Trading in stock exchange, BSE NSE, OTCEI (2)
- Type of brokers, functions of brokers (1)
- New issue markets fractions, methods of floating new issues
- General guidelines for new issue, SEBIguidelines (1)
- Recent trends in new issues market



UNIT-III	MONEY MARKET	15hrs
•	Structure features, objectives, importance of money markets	(4)
•	Segments of money markets	(3)
•	Call markets, bill markets, commercial papers, certificate of deposits, interbank certificate repos	(3)
•	Discount and Finance house of India, defects of Indian money market	(5)
UNIT-IV	FINANCIAL INTERMEDIARIES AND SERVICES	15hrs
•	Merchant banking- services of merchant banker	(3)
•	Mutual funds -types of mutual funds	(2)
•	Leasing - types of leasing	(2)
•	Venture capital, loan syndication, custodial services	(3)
•	Factoring and forfeiting - differences between factoring and forfeiting	(2)
•	Depository systems - depository participants -depository services	(3)
UNIT-V	SECURITISATION OF DEBTS	15hrs
•	Meaning, modus operandi, structure	(3)
•	Benefits and drawbacks of securitization	(2)
•	Derivatives: meaning, kinds of financial derivatives concepts of forwards	(3)
•	Futures	(2)
•	Options	(2)
•	Swap - importance of derivatives	(2)
•	Differences between forwards and futures, options and swaps	(3)

BOOKS RECOMMENDED

1. Gordon &Natarajan, “**Financial Markets & Service**”, 3rd edition, 2012, Himalaya Pub: Mumbai.
2. Bhole L M &MahakudJitendra, “**Financial Institutions and Markets**”, 5th edition, TMH Pub.
3. Khan M Y, “**Financial Services**”, 6th edition, TMH Pub.
4. Mithani, D. M and Gordon, E, “**Financial Services – Banking & Insurance**”, 3rd edition, 2012, Himalaya Pub. : Mumbai
5. “**Marketing of Financial Services**”, 2003 edition, ICFA
- 6.



PRATICALS
BANKING (GE)

Credits: 1

Semester: III

Subject Code: G18CBIP

No of lecturer hour: 30

Objective:

To give the clear picture of all the financial instruments and their utilization in real life situations.

Learning Outcome:

Students will be able to evaluate the key functions in banking sectors and across the role of bankers in Socio-Economic Environment.

UNIT-I

Lab work: Working & operations of ATM, Credit Cards, E-banking. (5)

UNIT-II

Lab work: Application forms for opening a/c, cheque books, pass books, requisition forms for withdrawals and deposits, bank statements, format of demand draft, cheque, travel cheques etc. (5)

UNIT-III

Lab work: Promissory notes, B/E, cheques various modes. (5)

UNIT-IV

Lab work: Documents required for sanction of loans & advances and the procedure. (5)

UNIT-V

Lab work: Scurvy of different co-operative banks and preparation of a report on the role of cooperative banks – a report on the impact of charges in interest rates etc. (recently). (5)



PRACTICALS
BUSINESS STATISTICS

Credits: 1

Semester:III

Subject Code: BC22087

No. of lecture hours: 30

Objectives:

- To prepare students how data represented and analyzed through various statistical tool used in computer.

Learning Outcome:

- Students will be able to analyze the data using various statistical tools in computer.

UNIT-II

Lab work: Diagrammatic and graphic presentations of data using computers - Excel (7)

UNIT-III

Lab work: Calculation of averages using computers (9)

UNIT-IV

Lab work: Calculation of dispersion using computers (7)

UNIT-V

Lab work: Calculation of skewness using computers (9)

Note: the lab work may be done using computers through use of MS-Excel



PRACTICALS
COMPANY LAW- II

Credits: 1

Semester: III

Subject Code: BC22013

No. of lecture hours: 30

Objective: To provide the students with the basic knowledge of the provisions of the Companies Act 2013, along with relevant case laws.

Course Outcome:

Students will gain practical knowledge regarding various documents of Company's Act 2013 and legal provisions.

1. Memorandum of associations	4hrs
2. Articles of association	4hrs
3. Contents of prospectus	3hrs
4. Certificate of commencement	3hrs
5. Certificate of incorporation	4hrs
6. Minutes of meeting	3hrs
7. Apartment of directors	3hrs
8. Types of winding up	3hrs
9. Procedure of winding up	3hrs



**YEAR WISE AND SEMESTER WISE DISTRIBUTION OF SUBJECTS
DEPARTMENT OF COMMERCE – B.COM (BUSINESS STUDIES)
FOURTH SEMESTER ACADEMIC YEAR OF 2023-24 OF 2022-2025 (CBCS)**

Sl. No.	Part	Subject Code	Title of the Subject	Hours/ week	Duration of Exam (Hrs)	Marks			Credits
						Internal	External	Total	
THEORY									
6	II	SECCB23401	Digital Marketing & Web Design (SEC-2)	2	3	40	60	100	2
1	II	ES23401	Environmental Studies gender sensitization (AECC-5-2)	3	3	40	60	100	3
4	II	BC23014	Direct Taxes (CORE-10)	5	3	40	60	100	5
5	II	CB23402	Entrepreneurship Development	4	3	40	60	100	4
2	II	BC23015	Corporate Accounting (CORE-8)	5	3	40	60	100	5
3	II	CB23403	Financial Institutions (CORE 9)	4	3	40	60	100	4
PRACTICALS									
7	II	CB23405	Financial Institutions (CORE 9)	2	3	40	60	100	1
8	II	CB23404	Entrepreneurship Development	2	3	40	60	100	1
			TOTAL	27					25

* Ability Enhancement Compulsory Course (AECC)

* Generic Elective (GE)

* Skill Enhancement Course (SEC)



DIGITAL MARKETING & WEB DESIGN

Credits: 2

Semester: IV

Subject Code: SECBS22401

No. of lecture hours: 30

Objectives:

To understand Foundation of digital marketing.

Course Outcome:

Students will be able to understand Marketing mix and its digital applications

UNIT I

6Hrs

DIGITAL MARKETING FOUNDATIONS & CONTENT MARKETING:

Digital Marketing Strategy - Exploring Digital Marketing - Starting with the Website

UNIT-II

6Hrs

Foundations of Analytics -

Search Engine Optimization -

Search and Display Marketing

UNIT-III

6Hrs

Social Media Marketing - Video Marketing. Email marketing tools and setup

Email marketing segmentation, Personalization and mobile friendly design Content

Marketing foundations

-Blogs for content marketing - Content marketing for staying relevant

Newsletters for content marketing - Mobile marketing foundations

UNIT IV

6Hr

WEB DESIGN AND GOOGLE ANALYTICS:

Exploring and learning web design – Understanding Conversion rate optimization (CRO) – Setting CRO – Understanding target audience – Optimization champion.

UNIT-V

6Hrs

Getting started with Google Analytics – Core concepts – Additional interface features – Using reports, Audience reports – Acquisition reports – Social reports – Behavior reports – Track events – Conversion reports – Additional features



SUGGESTED READINGS:

1. The Art of Digital Marketing: The Definitive Guide to Creating Strategic, Targeted, and Measurable Online Campaigns by Ian Dodson, Wiley
2. Fundamentals of Digital Marketing by Puneet Singh Bhatia, Pearson
3. Digital Marketing by Vandana, Ahuja, Oxford
4. Digital Marketing by Seema Gupta, McGraw Hill



ENVIRONMENTAL STUDIES AND GENDER SENSITIZATION

Credit: 3

Semester: IV

Subject code: ES23301

No. of lecture hours: 45

Course Outcomes:

CO1: Understand the importance of Environmental education, conservation of natural resources & understand the importance of ecosystems and biodiversity

CO1: Understand the pollution problems and Apply the environmental science knowledge on solid waste management, disaster management

CO3: 1. Apply the environmental science knowledge to improve the resources
2. Evaluate and understand the sustainable environmental conditions and control methods

CO4: Identify the interactions and intersections of identities (e.g., gender, race, ethnicity, class, sexuality, and so on) and assess the ways in which they contribute to instances of privilege and power dynamics across cultures, space, and time. And their problems

CO5: Understand the gender problems and ways of addressing them, including interactions across local to global scales in communities and overcome inequalities with legislations

UNIT-I

9hrs

- Definition, scope and importance of multidisciplinary nature of environmental studies. Need for public awareness. (2)
- Renewable and non-renewable natural resources and associated problems. Brief account of the following:
 - Forest resources: Use and over exploitation, deforestation, timber extraction, their Effects on forest and tribal people. (1)
 - Water resources: Use and over utilization of surface and ground water, floods, Drought, conflicts over water, dam benefits and problems. (1)
 - Mineral resources: Use and exploitation, environmental effects of extracting and mineral resources. (1)
 - Food resources: World food problems, changes caused by agriculture and over grazing, effects of modern agriculture, fertilizer and pesticide problem (1)
 - Energy resources: Growing energy needs, renewable and non- renewable energy resources, use of alternate energy sources, sustainable development. (1)
 - Land resources: Land as a resource, land degradation, soil erosion and desertification. (1)
 - Role of individual in conservation of natural resources population exploitation. (1)
 - Equitable use of resources for sustainable lifestyles. (1)

UNIT-II

ECOSYSTEMS

9hrs

- Concept, structure and function of an ecosystem - Producers, consumers and decomposers. (1)
- Energy flow in the ecosystem, ecological succession, food chains, food webs and Ecological pyramids. (2)
- Introduction, types, characteristic features, structure and function of the following Ecosystems in brief – (6)
 - (a) Forest ecosystem
 - (b) Grass land ecosystem
 - (c) Desert ecosystem



(d) Aquatic ecosystems (pond, streams, lakes, rivers, oceans and estuaries)

UNIT-III BIODIVERSITY

9hrs

- Introduction – definition of bio-diversity: genetic, species and ecosystem diversity. (2)
- Bio- geographical classification of India (2)
- India as a mega diversity nation. (1)
- Hot spots of bio-diversity. (1)
- Endangered and endemic species of India (1)
- Conservation of bio-diversity In-situ and Ex-situ conservation of bio-diversity. (2)

UNIT-IV ENVIRONMENTAL POLLUTION

9hrs

- Definition of environmental pollution
- Brief account of causes, effects and control measures of (5)
 - (a) Air pollution
 - (b) Water pollution
 - (c) Soil pollution
 - (d) Marine pollution
 - (e) Noise pollution
 - (f) Thermal pollution
 - (g) Nuclear hazards
- Prevention and control of pollution (1)
- Disaster management: floods, earthquakes, cyclone and landslides. (2)
- Solid waste management: causes, effects and control measures of urban and industrial waste. (1)

UNIT-V WATER CONSERVATION

9hrs

- Water conservation, rainwater harvesting, and water shed management. (2)
- Climate change, global warming, acid rains, ozone layer depletion and nuclear accident (2)
- Waste land reclamation (2)
- Environmental acts and issues involved in enforcement of environmental legislation. (2)
- Population explosion – family welfare program. (2)
- Role of remote sensing and GIS in environmental studies. (2)
- Environment and human health: HIV/AIDS., women and child welfare. (1)

FIELD WORK:

1. Visit to a local polluted site- Industrial effluent plant or polluted lake or agricultural land.
2. Study of common plants, insects and birds
3. Water analysis for dissolved oxygen; carbonates and bicarbonates

REFERENCE BOOKS:

1. Cunningham, W.P. Cooper, T.H. Gorhani, E & Hepworth, M.T. 2001, **Environmental Encyclopedia**. Jaico Publishers House, Mumbai.
2. Srivastava K.P. 2002, **An Introduction to Environmental Study**. Kalyani Publishers- I Edition, New Delhi.
3. Dr. Sharma J.P. 2005, **Comprehensive Environmental studies**. Laxmi Publication (P) Ltd, New Delhi.



DIRECT TAXES

Credits: 5

Semester: IV

Course Code: BC22014

No. of lecture hours: 75

Objectives:

- To equip the students practical knowledge of filling of returns and computation of tax liability
- To make students job oriented and competent for professional courses

Course Outcomes:

- **CO1.** To understand the basic definitions of Income Tax, Agricultural Income, Residential Status and Exempted Incomes.
- **CO2.** To show the computation of income from the Head Salaries and House property as per IT act.
- **CO3.** To identify the Income from Business, Profession and Capital Gains.
- **CO4.** To compute Total Income of individuals and HUF.
- **CO5.** To assess the tax liability of Individuals and HUF as per IT act.

UNIT I**INTRODUCTION****15hrs**

- Indian Taxation System – Over view of Direct Taxes & Constitutional provisions (3)
- Income Tax: Basic Concepts: Income, Person, Assesses, Assessment year (4)
- Previous year, Income, Casual income, PAN, Gross total income
- Agricultural income and its assessment (Theory only) (3)
- Capital and Revenue, Residential status and incidence of tax of an individual (Only Theory), Exempted Incomes (5)

UNIT-II**INCOME FROM SALARY****15hrs**

- Salary Meaning, Allowances, Perquisites, Profits in lieu of salary –treatment of various items of allowances, perquisites in computation of salary income (4)
- Deductions from salary income, Qualified savings and Provident funds (Including simple problems) (5)

INCOME FROM HOUSE PROPERTY

- Meaning, Annual value, Let-out house, Self-occupied house, Deemed to let-out house. (2)
- Deductions from annual value, Deemed ownership, Unrealized rent (2)
- Computation of income from house property (Including simple problems) (2)

UNIT-III**INCOME FROM BUSINESS AND PROFESSION****15hrs**

- Chargeability, Deductions expressly allowed and disallowed (3)
 - General deductions, computation of profits and gains from business and profession (2)
 - Depreciation (Including simple problems) (2)
- Capital Gains**
- Capital assets meaning, Types, Cost of inflation index, Transfer types (3)



- Transfer not regarded as transfer, Cost of acquisition of various assets, Deductions from capital gains (3)
- Exemptions U/S 54. Computation of taxable capital Gains (Including simple problems) (2)

UNIT – IV

INCOME FROM OTHER SOURCES AND GROSS TOTAL INCOME **15hrs**

- Interest on securities, Bond washing transaction, Dividends on shares, casual income, family pension (4)
- Gifts received & other general incomes including deductions, Deemed income simple problems (4)
- Deductions from gross total income and Rebates, aggregation of incomes, Set off and carry forward of losses (4)
- Computation of total income and tax liability of Individual Assesses (Including simple problems) (3)

UNIT – V

ASSESSMENT OF INCOME AND HUF **15hrs**

- Filing of returns & Advance Tax, Tax deducted at source (Theory Only) (2)
- Types of Assessment-Self assessment, Regular assessment, Best judgment assessment, assessment procedure, Income tax authorities (3)

Assessment of HUF (10)

- Assessment of Hindu - Undivided family (problems only).
- Note: Problem should be solved as per relevant assessment year for which subject is taught.

BOOKS RECOMMENDED

1. Dr. Singhanian Vinod K & Dr. Singhanian, Kapil. 2013-14. **Direct Taxes Law & Practice** 48th edition, Taxman Publication: New Delhi
2. Raja H Prem. 2012. **Systematic Study of Income Tax** 27th edition. Sri Hamsrala Pub
3. Gaur V P, Narang D B & Ghai Puja. 2012. **Elements of Income Tax** 26th revised edition. Kalyani Publishers: New Delhi
4. Dr. Ahuja Girish & Dr. Gupta Ravi. 2012. **Systematic Approach to Income Tax** 27th edition Bharat Publication: New Delhi
5. Dr. Bangar Yogendra, Bangar Vandana & Sodhani C A Vineet, 2012. **Students Guide to Direct Taxes** 16th edition. Aadhya Prakasham Publication: Pune



ENTREPRENEURSHIP DEVELOPMENT

Credits: 4

Semester IV

Course Code:CB22401

No. of lecture hours: 60

Objective

- To serve as an invaluable guide for students who want to enter into entrepreneurship arena
- To create and develop qualities of leadership and motivate hidden talents of entrepreneurship embedded in the minds of youth

Course Outcomes:

- **CO1.** Understand the nature and basic concept of entrepreneur and entrepreneurship.
- **CO2.** Demonstrate the knowledge of entrepreneurship development programmes
- **CO3.** Recognise the need for project report and analyze the concepts of project formulation
- **CO4.** Interpret factory design and factory layout and identify the importance of standardization and quality control
- **CO5.** Differentiate small and large scale industries and identify the reasons for sickness of small scale industries

UNIT-I

INTRODUCTION TO ENTREPRENEURSHIP

12Hrs

- Entrepreneurship – meaning, definition of entrepreneur (2)
- Entrepreneurship. Characteristics, classification and functions of an entrepreneur. (2)
- Entrepreneurs Vs Entrepreneurship – Entrepreneurial environment (2)
- Women Entrepreneurs – concept support and assistance, problems and measures (3)
- Role of entrepreneur in Economics Development. (3)

UNIT-II

ENTREPRENEURSHIP DEVELOPMENT IN TRAINING

12Hrs.

- Entrepreneurial Development & Training – meaning, need and objectives of EDP (3)
- Entrepreneurial Training – meaning, importance objectives and methods (3)
- Institutions assisting entrepreneurs (2)
- Financial assistance to entrepreneurs (2)
- Types and sources of finance. (2)

UNIT-III

PROJECT IDENTIFICATION AND REPORT

12Hrs

- Project – meaning and definition (2)
- project classification (2)
- Project identification and its importance. (2)
- Project formulation – concept, need and significance (1)
- Project feasibility and its aspects. (1)
- Contents, reason for Project report failure of a project. (2)
- Review Techniques – PERT and CPM method. (2)



UNIT-IV

FACTORY DESIGN AND STANDARDIZATION

12Hrs

- Factor design & layout – meaning, importance and factors affecting factory design. (3)
- Factory layout – meaning, considerations in factory layout. (3)
- Standardization – meaning, objectives, types and advantages / importance (4)
- Quality control – meaning and importance. (3)

UNIT-V

SMALL SCALE INDUSTRY

12Hrs

- Small scale industries – concept, meaning and definition. (2)
- Classification and characteristics. (2)
- Difference between large scale and small scale industries (1)
- financial schemes and policies for SSI – problems of SSI (5)
- Sickness of small scale industries reasons and remedies. (5)

REFERENCES

- Vasant Desai. 2010. **The dynamics of Entrepreneurial Development & Mgmt.** Himalaya Publishing Home Pvt. Ltd: Mumbai
- Dr. Srinivasan NP and Dr. Gupta, BC. 2010. **Entrepreneurship Development** in India Sultan Chands Sons: New Delhi.
- Gordon, E and Natrajan, K. 2009. **Entrepreneurship Development.** Himalaya Publishing Home Pvt. Ltd: Mumbai
- Vasant Desai. **Small Scale Industries and Entrepreneurship**
- Khanka SS. 2012. **Entrepreneurship Development.** S. Chand Sons: New Delhi



CORPORATE ACCOUNTING

Credits: 5

Semester: IV

Course Code: BC22015

No. of lecture hours: 75

Objectives:

To impart the skills of recording of transactions relating to issue of shares and debentures and preparation of final accounts of companies.

Course Outcomes:

- **CO1.** To understand the various types of capital structures of the company and their representation in the balance sheet, preparation of financial statements with profits before incorporation.
- **CO2.** Explain the valuation of shares and goodwill.
- **CO3.** Analyze amalgamation in the nature of merger and purchase and accounting treatment for internal reconstruction.
- **CO4.** Demonstrate the accounting systems of a banking company under the guidance of RBI.
- **CO5.** To prepare insurance accounts as per IRDAI guidelines.

UNIT – I

Company final accounts and profit prior to incorporation

15Hrs

Company Final accounts

- Introduction to Company Final Accounts. (1)
- Format of Profit & Loss A/c and Balance Sheet (1)
- Treatment/Provisions relating to preparation of Final Accounts- (1)
- Statement of Profits and Balance Sheet (problems) (8)

Profits prior to incorporation

- Profits prior to incorporation- Meaning and Methods of computing (1)
- Profits prior to incorporation (Problems) (3)

UNIT-II

Valuation of Goodwill and Shares

15Hrs

Valuation of goodwill

- Need and methods of Valuing Goodwill- Average profit method (2)
- Super profit method (2)
- Capitalization method (Problems) (3)

Valuation of shares

- Need for valuation- Methods of valuation Net assets method (3)
- Yield Basis Method (2)
- Fair Value Method (Problems) (3)

UNIT-III

Amalgamation and Internal Reconstruction

15Hrs

Amalgamation of Companies

- Amalgamation: Meaning, Definition, Features-Types of Amalgamation (1)
- Amalgamation in the nature of merger and purchase (1)
- Calculation of Purchase Consideration (1)
- Treatment in the books of Transferor and Transferee (1)
- Problems on Amalgamation in the nature of merger and purchase (5)

(As per accounting Standard 14, Excluding inter- company holdings)

Internal Reconstruction of Companies



- Internal Reconstruction: Meaning of Internal reconstruction (1)
- Capital Reduction and Reconstruction (1)
- Accounting Treatment in Internal reconstruction (1)
- Preparation of post reconstruction Final statements (1)
- Problems on Internal Reconstruction. (2)

UNIT-IV

Bank Accounts

15Hrs

- Accounting system of a banking company (1)
- Registers to be maintained by banks (1)
- Slip system of posting (1)
- Rebate on bills discounted (1)
- Advances classification of Bank advances (1)
- Non Performing assets (1)
- Legal provisions and guidelines for preparation of Form A and Form B (1)
- Problems on banking companies (final accounts) (8)

UNIT-V

Accounts of Insurance Companies

15Hrs

Life Insurance Companies:

- Meaning of Life Insurance (1)
- Legal provisions relating to Preparation of Revenue Account (1)
- Profit and loss Account (1)
- Balance Sheet and Valuation Balance sheet (1)
- Problems on Life insurance (3)

General Insurance:

- Meaning of General Insurance (1)
- Legal provision regarding preparation of Final Accounts of GIC (1)
- Revenue A/C, P&L A/c, and Balance Sheet with special reference to (Fire & Marine insurance only) (1)
- Problems on GIC (5)

BOOKS RECOMMENDED

1. Jain S P & Narang K L. 2012. **Corporate Accounting** 11th edition, Kalyani Pub. New Delhi
2. Maheswari S. N. & Maheswari, S.K. 2006. **Corporate Accounting**, 4th edition, reprint 2006, Vikas Publication: New Delhi
3. Mukherjee A & Haneef M. 2010. **Modern Accountancy– Volume II**, 2nd edition, 12th reprint. TMH Pub.: New Delhi

**Credits: 4****Semester: IV****Subject code: CB22403**
60**No. of lecture hours:****Objective:** To implant conceptual knowledge of Financial Market and institutions**Course Outcome:****CO1.** To classify about financial markets and services**CO2.** To explain about the capital markets with reference to stock market as per SEBI regulations.**CO3.** To sketch the working of money market in the Indian Financial System**CO4.** To analyze the derivatory and depository system.**CO5.** To appraise Financial service system relating to mutual funds and merchant banking.**UNIT-1 INTRODUCTION****12hrs**

- Overview of Indian Financial System (2)
- Functions Various Segments Developments and Defects (2)
- Remedial measures –Financial reforms (2)
- Financial Services – Meaning Fund based Non Fund based (2)
- Modern Activities- innovative financial instruments (2)
- Challenges facing the Financial Services sector (2)

UNIT-2 CAPITAL MARKETS**12hrs**

- Constituents-Primary and Secondary market (1)
- Growth rate Defects of Indian capital market (1)
- SEBI Norms Stock exchanges, meaning functions (1)
- Organization Listing procedure, types of brokers , functions (1)
- NSE , OTCEI (2)
- New issue Markets:**
 - Fractions methods of floating new issues (2)
 - General guidelines for new issue, SEBI guidelines recent trends (2)

UNIT-3 MONEY MARKET**12rs**

- Structure, Features, objectives (2)
- Importance of money market (2)
- Segments of money market (2)
- Call market, bill markets, commercial papers (2)
- Certificates of deposits, inter-bank Certificate (2)
- Repo discount Finance house of India (2)

UNIT-4 SECURITIZATION OF DEBTS**12hrs**



- Meaning, modus operandi, role of merchant banker, and other agents (2)
- Structure of Securitization (2)
- Securitization assets – benefits- Drawbacks- future prospects (2)

DERIVATIVES

- Meaning, kinds of financial Derivatives, concepts of forwards, futures, options Swap, Importance of Derivatives (2)

DEPOSITORY SYSTEM

- Meaning, process of depository system in India (2)
- SEBI norms benefits drawbacks (2)
- NSDI & Central Depository system

UNIT-5 Mutual Funds and Merchant Banking

12hrs

- Meaning, origins, types or classification (1)
- Importance of mutual funds operation (2)
- Concept of net assets value method-guidelines - reasons for slow growth (2)
- Future prospects of mutual funds (1)
- Merchant Banking**
- Concept, origins, role of merchant bankers (1)
- Services: regulatory framework pre and post issue management challenges (2)
- Qualities required for a merchant banker (2)
- SEBI Regulations and conditions for merchant banking (2)

BOOKS RECOMMENDED:

1. Gordon & Nataraj, 2012. **Financial Markets and Services (3rd Edition)** Himalaya Publishing House: Mumbai.

PRACTICALS



Entrepreneurship Development

Credits: 1

Course Code: CB22404

Semester: IV

No. of lecture hours: 30

Objectives:

- To serve as an invaluable guide for students who want to enter into entrepreneurship arena

Learning outcome:

- Understand the nature and basic concept of entrepreneur and entrepreneurship.

Unit-I

- Successful women Entrepreneurs in India
- Role of entrepreneurs in economic development

Unit-II

- Financial assistance to entrepreneurs
- Types & source of finance

Unit-III

- Project classification
- Review techniques – PERT & CPM method

Unit – VI

- Business plan development – components and stages in business plan
- Startup planning & development

Unit-V

- List out various small scale industries
- Financial schemes & policies for SSI

PRACTICAL



FINANCIAL INSTITUTIONS

Credits: 1

Course Code: CB18403

Objective: To implant conceptual knowledge of Financial Market and institutions

Learning outcome:

To sketch the working of money market in the Indian Financial System

Semester: IV

No. of lecture hours: 30

Unit-I

- Indian financial system-structure of financial system, financial markets, financial institutions. (5)

Unit-2

- Indian money market - Structure of Indian money market, Certificate of Deposits Commercial papers and treasury bills. (5)

Unit-3

- Indian capital market-Structure of Indian capital market, Trends of stock market Index given in newspaper / magazines. (5)

Unit-4

- Derivatives- kinds of financial derivatives, concept of forwards, options, swap, importance of derivatives (8)

Unit-5

- Financial Institutions- mutual funds- importance-operations, merchant banking- origin,

**YEAR-WISE AND SEMESTER-WISE DISTRIBUTION OF SUBJECTS
DEPARTMENT OF COMMERCE – B.COM (BUSINESS STUDIES)
FIFTH SEMESTER ACADEMIC YEAR-2023-24 OF 2021-24 (CBCS)**



Sl. No.	Part	Subject Code	Title of the Subject	Hours/ Week	Duration of Semester Exam	Marks			Credits
						Internal	External	Total	
THEORY									
1	II	CB18501 / BC18014	DSE-1 A-Retailing Marketing & consumer Relationship Management. B-International Business	4	3	40	60	100	4
2	II	CB18502 / BC18015	DSE-2 A-Public Relation & Corporate Communication B-Human Resource Management	4	3	40	60	100	4
3	II	CB18503	Financial Management (CORE13)	6	3	40	60	100	6
4	II	CB18504	Cost Accounting –I (CORE-14)	6	3	40	60	100	6
5	II	CB18505	Entrepreneurship Development (SEC-6)	4	3	40	60	100	4
6	II	CB18506	Marketing Management (CORE-15)	5	3	40	60	100	5
			TOTAL	29		240	360	600	29

- Ability Enhancement Compulsory Course (AECC)
- Skilled Enhancement Course (SEC)
- Core
- Disciplinary Skill Enhancement (DSE)

RETAIL MARKETING & CUSTOMER RELATIONSHIP MANAGEMENT

Credits: 4

V SEMESTER

**Course Code:CB18501****No. of lecture hours: 60**

Objectives: The course content has been designed to analyse the retailing process, retail institutions, and functions and to provide a practical overview of how to design and implement CRM.

Course Outcomes:

- CO1.** Understand the important concepts of retailing.
CO2. Sketch the importance of merchandise management and phases in merchandise planning.
CO3. Explain the concept of human resource management in retailing
CO4. Explain and understand the approaches to develop customer service.
CO5. Analyse the various steps involved in CRM process.

UNIT-I

Introduction to Retailing	12Hrs
Meaning of retail and retailing	(2)
Store format	(2)
Types of retailers	(2)
Changes impacting retailers	(2)
Retailing in India	(2)
Changes affecting retailers growth in India	(2)

UNIT-II

	12Hrs
Planning and Merchandise Management	
Meaning of merchandise management	(1)
Category management	(1)
Phases in merchandise planning	(2)
Sales forecasting for retailing	(2)
Determine assortment planning process	(2)
Planogram	(1)
Retail location strategies for different types of retailers	(2)
Factors affecting the location	(1)

UNIT-III

	12Hrs
HRM and Store Design	
Importance of HRM in retailing	(2)
Meaning of retail marketing	(1)
Understanding consumer behavior	(1)



Stages in buying process	(2)
Store design and layout	(2)
Factors affecting pricing in retail	(1)
Retailing and information technology support systems	(1)
Meaning of IT and its growing role in retailing	(2)

UNIT-IV

12Hrs

Customer Service

Meaning of customer service	(1)
Customers perspective of service quality	(2)
The Parasuraman, Zeithmal and Berry model	(2)
Approaches to develop customer service advantages perceived service	(2)
Expected service	(1)
The Gaps model to improve quality of retail service quality	(2)
Handling service problems and complaints	(2)

UNIT-V

12Hrs

Customer Relationship Management

Meaning, importance of CRM process	(2)
Steps involved in CRM process	(2)
Identifying specific market segments	(2)
Develop CRM programs for different customer segments	(3)
Relationship based buying	(3)

BOOKS RECOMMENDED

- Suja Nair. 2008. **Retail Management**. Himalaya Publication: Mumbai
- SwapnaPradhan. **Retailing Management**. Tata McGraw Hill Publishing Company Limited , New Delhi.
- Barry Berman and Joel R Evans. **Retail Management**. Pearson Publications.
- Lamba, A. J. **The Art of Retailing**. Tata McGraw Hill Publishing Company Limited, New Delhi.

INTERNATIONAL BUSINESS

Credits: 4

V Semester

Course Code:BC18014

No. of lecture hours: 60

B.Com (Business Studies)
(CBCS)

73

Academic Year 2023 – 2024



Objectives: To expose students to the concept, importance and dynamics of international business.

Course Outcomes:

- **CO1:** Explain the overview of international business and demonstrate the environment of international business.
- **CO2:** Explain about the various forms of trade regulation and integration.
- **CO3:** Sketch the various modes of entering the international market.
- **CO4:** Point out the conceptual framework of e-business and policy framework for global e-business.
- **CO5:** Analyze the intercultural communication on the global perspective.

UNIT-I

Global Imperative	12Hrs
An overview-International Business: A global perspective-Emergence of Globalization	(2)
Drivers of Globalization-Internationalization Process	(2)
Stages in International Business-Approaches to International Business	(2)
The World of International Business: Regional and Global Strategy	(2)
The Multinational Enterprise-Triad and International Business	
International Trade Theories	(2)
Environment of International Business-Cultural Environment and Political Environment	(2)

UNIT-II

Global Business and National Regulation	12Hrs
Rationale for Government Intervention-Forms of Trade Regulation at National Level-Tariff and Non Tariff Barriers	(2)
Regional Economic Integration: Levels of Economic Integration	(1)
Benefits & Costs of Economic Integration – Major Trading Blocks: EU, NAFTA, ASEAN and SAARC	(2)
Multilateral Regulation of Trade and Investment-Basic Principles of Multilateral Trade Negotiations	(3)
GATT and its early Rounds-World Trade Organization-Structure and functions	(2)
TRIPs & TRIMs-WTO & India-UNCTAD	(2)

UNIT-III

Global Business and Entry Strategies	12Hrs
Global Market Entry Strategies-Exporting, Licensing, Franchising,	



Contract Manufacturing	(2)
Assembly and Integrated Local manufacturing	(2)
Global Ownership Strategies: Strategic Alliance Types of Strategic Alliances	(2)
Selection of Strategic Alliance Partner, managing and sustaining Strategic Alliance-	
Cost and Benefit Analysis of Entry Strategies	(3)
Entry Analysis and Entry strategy configuration	(3)

UNIT-IV

15Hrs

Global E-Business

Conceptual Framework of E-business-Prerequisites for Effective E-business Transactions	(2)
E-enabled Business Process Transformation and Challenges	(2)
E-business Technology and Environment- E-Business Applications-E- Business Models	(2)
Alternative E-business Strategies-Global E- Marketing Electronic Processing of	
International Trade Documents	(4)
Policy Framework for Global E-business	(2)

UNIT-V

12Hrs

Managing Global Business

Strategy and Global Organization -Global Strategic Planning	(3)
Going Global and Implementing Strategies	(3)
Intercultural Communications	(2)
Intercultural Human Resources Management in Global Context	(4)

BOOKS RECOMMENDED

- Charles W. K Hill and Arun K. K. Jain. 2010. **International Business - Competing in the Global Market Place.** 6th edition, Tata McGraw Hill: New Delhi.
- John D. Daniels and Lee H. Radebaugh. 2006. **International Business.** Pearson Publications.
- SubbaRao, P. 2011. **International Business.** 3rd revised edition, Himalaya Publications: Mumbai.
- **Aswathappa, K. 2010. International Business. Tata McGraw Hill: New Delhi.**

PUBLIC RELATION AND CORPORATE COMMUNICATION

Credit -4
Subject-CB18502

Semester-V
No of hours:60



Objective: To create awareness among the students on the soft skills required to plan and pursue a career and empower them with employability skills.

Course Outcomes:

- **CO1.** To understand the importance of a positive attitude and ways to build a positive attitude.
- **CO2.** To apply the various principles and techniques of time management and stress management.
- **CO3.** To point out and demonstrate the various methods of enhancing creativity.
- **CO4.** To demonstrate Communication and soft skills and develop matter for speech.
- **CO5.** To choose the right career and identify the pathway to a successful career.

UNIT 1: ATTITUDE AND EMOTIONAL INTELLIGENCE	12 Hrs
Importance of Attitude - Meaning of positive thinking and positive attitude	(2)
Ways to build positive attitude	(1)
Effects of negative attitude and measures to overcome them	(2)
Significance of interpersonal relationships in personal and professional life	(2)
Tips to enhance interpersonal relationships	(2)
Emotional Intelligence	(1)
UNIT 2: VISION, GOAL SETTING & TIME MANAGEMENT	12Hrs
Meaning of vision – Doing things for the right purpose	(2)
Setting and achieving goals – Importance of goal setting	(2)
Periodicity in goal setting – Short, medium, Long term	(2)
(Methods to achieve set goals	(2)
General principles of stress management and time management	(2)
UNIT 3: CREATIVITIY	12Hrs
The creative mind - Importance of creativity - Elements of creativity	(2)
Influence and flexibility	(2)
Factors influencings creativity - Methods of enhancing creativity	(2)
Techniques of creativity	(2)
Brainstorming, attributes listing	(2)
UNIT 4: DEVELOPING BUSINESS SKILLS	12Hrs
Significance	
Process of Communication - Forms of communication - Communication gap	(2)
Listening Skills – Basics of managerial Speaking skills	(2)
Body Language, personality development and soft skills	
How to develop matter for a speech, Presentation aids and effective use of	(2)
Presentation aids.	(2)
Preparation of Resume & preparation for GD & Interview	(2)



UNIT 5: CRAFTING A PATH WAY TO A CAREER

12Hrs

Career planning, Awareness of different careers, sources of information	(2)
Choosing a career and career counseling	(2)
Skill Development: Extempore speeches, Just a Minute	(2)
Conducting Stress interviews, Creative Exercise, Role play	(5)

BOOKS FOR REFERENCES

- Raydu-** Corporate Communication, HPH
- Rai & Rai Business Communication
- Daniel Goleman:** Emotional Intelligence
- B. Husluck:** Personality Development – Elizabeth
- M.S Rao:** Soft Skills – Enhancing Employability I.K International Publishers
- Allen Bease:** Body Language
- C.G.G Krishnamacharyulu& Lalitha:** Soft skills of Personality Development

HUMAN RESOURCE MANAGEMENT

Credit-4

Subject Code-BC18015

Semester-V

No of classes-60

Course Outcomes:



- **CO1.**To understand the concept of HRM, functions and changing role of a HR manager.
- **CO2.**To distinguish between the various methods of job design and interpret the techniques of acquisition of Human Resource.
- **CO3.**To demonstrate and classify the methods of training and motivating Human Resources in an organization.
- **CO4.**To analyze the various aspects of E-HRM.
- **CO5.**To point out and appraise the recent trends in HRM.

UNIT-I: INTRODUCTION:

Human Resources Management (HRM):	12Hrs
Concepts – Significance – Objectives – Scope – Functions - Changing role of Human Resource Manager (2)–	(2)
HRM Policies - Impact of Environment on HRM.	(2)
Human Resource Development (HRD):	(2)
Concept - Scope - Objectives- Brief introduction of Techniques of HRD.	(4)

UNIT-II: ACQUISITION OF HUMAN RESOURCE:

12Hrs

Job Design - Approaches - Job Rotation - Job Enlargement - Job Enrichment – Job Bandwidth - Job Analysis: Concepts - Objectives - Components (Job Description and Job Specification) –	(2)
Methods Job Analysis.; Human Resource Planning: Concept - Objectives –	(2)
Factors affecting HR planning - Process of HR Planning - Problems in HR Planning.;	(2)
Recruitment: Objectives - Sources of recruitment – Selection:	(2)
Concept – Selection - Procedure – Tests and Interview	(2)
- Placement - Induction - Promotion - Transfer.	(2)

UNIT-III: DEVELOPING AND MOTIVATING HUMAN RESOURCE:

12Hrs

Training - Assessing needs - Methods and Evaluation of Training. Development:	(1)
Techniques of Management Development – Evaluating Effectiveness; Performance Management: Concept - Performance Appraisal(1)	(1)
Concept Traditional and Modern Methods of Appraisal.	(2)
Concepts of Potential Appraisal, Assessment Centers	(2)
Career Planning and Development. Concept of Empowerment	(2)
Participative Management: Objectives –	(2)
Types – Quality Circles	(1)
– Brief Introduction to forms of Workers Participation in Management in India	(1)

UNIT IV: INTERNATIONAL HUMAN RESOURCE MANAGEMENT AND E-HRM:12Hrs

Introduction-Global recruitment- global selection approach	(4)
Cross culture training, compensation	(4)
Aspects of E-HRM, E-HRP, E-Recruitment, E-Selection, E-Performance Management-E- Training and Development, E-Hr Records And Audit	(4)



UNIT-V: RECENT TRENDS IN HRM:

12Hrs

Knowledge Management: Concept - KM Architecture	(3)
Knowledge Conversion - Knowledge Management Process.	(3)
Employer's Brand, Business Process Outsourcing –	(3)
HR Issues. Learning Organization: Concept	(3)
– Role of Leader in Learning Organizations.	

SUGGESTED READINGS:

- Subba Rao P: Personnel and Human Resource Management, Himalaya.
- K. Aswathappa Human Resource And Personnel Management.
- David A.DeCenzo and Stephen P.Robins: Personnel/ Human Resource Management, PHI
- BiswajeetPattanayak: Human Resource Management, PHI
- Srinivas K. R: Human Resource Management in Practice, PHI.
- 6.. Gupta CB, Human Resource Management, Sultan Chand & Sons.

FINANCIAL MANAGEMENT

Credits: 6
Course Code: CB18503

Semester V
No. of lecture hours: 75

**Objectives:**

- To provide the necessary basic tools for the students to manage the finance function.
- To make students understand the management of the financing of working capital needs and the long term capital needs of the business organization.

Course Outcomes:

- **CO1.** To interpret the concept of business finance, finance decision and functions of finance manager.
- **CO2.** Able to understand the concept of cost of capital and leverages and calculate the cost of capital and leverages of a business concern
- **CO3.** To interpret the concept of capital budget and will be able to apply the techniques of ARR, NPV, IRR, PI etc.
- **CO4.** To understand the concept of working capital management and apply the concept and able to determine working capital requirement of a business organization.
- **CO5.** To interpret the concept of cash management and cash budgeting and receivables management.

UNIT-I INTRODUCTION**15Hrs**

- Meaning of business finance – definition – scope of financial management (2)
- Importance of financial management – finance function – its aims (3)
- Approaches to finance function (2)
- Objectives of financial management - Profit maximization – arguments for and Against Wealth maximization – implications – arguments for and against (3)
- Financial decisions (2)
- Functions of a financial manager (3)

UNIT-II COST OF CAPITAL**15Hrs**

Concept and significance of the cost of capital, Specific cost of capital of various

- sources of finance (2)
- Cost of debt (including problems) (1)
- Cost of preference capital (including problems) (2)
- Cost of equity (including problems) (2)
- Book value weights vs. market value weights (2)

Leverages Financial Leverages (including problems) (2)

Operating leverages (including problems) (2)

- Combined leverages (including problems) (2)

UNIT-III CAPITAL BUDGETING**15Hrs**

- Concept of Capital budgeting – importance of capital budgeting (2)
- Kinds of capital budgeting decisions (3)
- Methods of appraisal – non DCF and DCF techniques of appraisal (20)
- Payback – discount payback (including problems) (2)
- Accounting Rate of Return (including problems) (3)
- Net Present Value (including problems) (2)
- Internal Rate of Return and profitability index (including problems) (1)



UNIT-IV	WORKING CAPITAL MANAGEMENT	15hrs
●	An overview – concepts of working capital – the need of working capital	(3)
●	Determination of working capital	(3)
●	Optimum level of current assets – financing current assets	(4)
●	Determination of working capital requirement (including problems)	(5)

UNIT-V	MANAGEMENT OF CASH	15hrs
●	Objectives of cash management	(2)
●	Planning cash forecasting and budgeting	(2)
●	Cash budget (including problems)	(3)
	Receivables Management	
●	Management of receivables – objectives of receivables management	(1)
●	Optimum credit policy – aspects of credit policy	(2)
●	Credit terms – credit standards – collection policy	(2)
●	Problems in receivables management	(3)

BOOKS RECOMMENDED:

Gupta Shashi K. & Sharma R.K., “**Financial Management**”, 7th revised edition, 2011, Kalyani Pub.

Khan M Y & Jain P K, “**Financial Management**”, 6th revised edition, 2011, TMH Pub.

Pandey I M, “**Financial Management**”, 10th edition, 2011, Vikas Publication: New Delhi



COST ACCOUNTING-I

Credits: 6

Semester V

Course Code: CB18504

No. of lecture hours:90

Objectives:

To impart conceptual knowledge of Cost Accounting and to equip students with skills of ascertainment and control of cost.

Course Outcomes:

- **CO1.** To understand the basics of cost, scope, methods of costing.
- **CO2.** To explain the principles of managing inventory, cost account of materials, procedure for accounting inventory.
- **CO3.** To describe the principles and practice of labour cost to a business.
- **CO4.** To describe the principles and procedures of overhead cost analysis.
- **CO5.** To explain the need for reconciliation of financial and cost accounting , cost control and reduction.

UNIT-I	INTRODUCTION	18Hrs
	<ul style="list-style-type: none"> ● Meaning of Cost, Cost Accounting & Cost Accountancy (2) ● Scope & objectives of cost accounting, functions & importance of cost accounting (2) ● Cost accounting Vs. Financial accounting (2) ● Advantages & limitations of cost accounting (2) ● Installation of a good costing system (3) ● Methods, techniques & systems of costing (3) ● Cost concepts, elements of costs, classification & analysis of costs (2) ● Cost unit and cost centre. (2) 	
UNIT-II	MATERIALS	18Hrs
	<ul style="list-style-type: none"> ● Introduction - Types of materials (3) ● Purchase department – purchase routine (3) ● Stores routine – classification & codification of stores (2) ● Fixation of inventory levels Problems to be discussed on calculation of minimum, Maximum reorder levels and EOQ (2) ● Bin cards & stores ledger – materials losses treatment of waste, scrap, spoilage and defectives in cost accounts Issue of materials and procedure of issuing – methods of pricing of issues problems to be discussed on FIFO, LIFO, Simple, Weighted Average and base stock method. (6) ● Inventory control – perpetual inventory system – ABC & VED analysis (2) 	
UNIT-III	LABOUR	18Hrs
	<ul style="list-style-type: none"> ● Types of labour, labor cost and its control (3) ● Labour turnover – its causes and effects – measures to reduce labour turnover (3) ● Time keeping department and time booking department – treatment of leave with pay, idle time, overtime in cost accounts (3) 	



- Systems of wage payments – time wage & piece rate system (3)
- Incentive wage plans problems to be discussed on time wage, piece rate system, Hasley's & Rowan's incentive plans (3)
- Taylor's & Merrick's Differential piece rate system (3)

UNIT-IV OVERHEADS

18Hrs

- Nature and classification of overheads (3)
- Allocation and apportionment of overheads basis and principles of apportionment (3)
- Overhead absorption rates – under-absorption and over-absorption of overheads theory only (3)
- Methods of re-apportionment or re-distribution of service department's overhead costs to production department's problems (3)

UNIT-V

RECONCILIATION OF COST C/AC & F/C COST CONTROL

18Hrs

- Reconciliation of cost accounts & financial accounts (3)
- Cost control & cost reduction (3)
- Meaning of cost control, techniques of cost control, cost reduction (3)
- Distinction between cost control & cost reduction, area of cost reduction (3)
- Tools & techniques of cost reduction (3)
- Advantages & disadvantages of cost reduction (3)
- (theory only)

BOOKS RECOMMENDED:

Jain S P & Narang K L, "Cost Accounting Principles and Practices", 23rd edition, 2012, Kalyani Pub.

Arora M N, "Cost Accounting Principles and Practices", 11th edition, 2010, Vikas Pub.: New Delhi

Arora M N, "Cost and Management Accounting with lab work, 2nd revised edition, 2010, Himalaya Pub: Mumbai



ENTREPRENEURSHIP DEVELOPMENT

Credits: 4

Course Code:CB18505

Semester V

No. of lecture hours: 60

Objective

- To serve as an invaluable guide for students who want to enter into entrepreneurship arena
- To create and develop qualities of leadership and motivate hidden talents of entrepreneurship embedded in the minds of youth

Course Outcomes:

- **CO1.** Understand the nature and basic concept of entrepreneur and entrepreneurship.
- **CO2.** Demonstrate the knowledge of entrepreneurship development programmes
- **CO3.** Recognise the need for project report and analyze the concepts of project formulation
- **CO4.** Interpret factory design and factory layout and identify the importance of standardization and quality control
- **CO5.** Differentiate small and large scale industries and identify the reasons for sickness of small scale industries

UNIT-I INTRODUCTION TO ENTREPRENEURSHIP

12Hrs

- Entrepreneurship – meaning, definition of entrepreneur (2)
- Entrepreneurship. Characteristics, classification and functions of an entrepreneur. (2)
- Entrepreneurs Vs Entrepreneurship – Entrepreneurial environment (2)
- Women Entrepreneurs – concept support and assistance, problems and measures (3)
- Role of entrepreneur in Economics Development. (3)

UNIT-II ENTREPRENEURSHIP DEVELOPMENT IN TRAINING

12Hrs.

- Entrepreneurial Development & Training – meaning, need and objectives of EDP (3)
- Entrepreneurial Training – meaning, importance objectives and methods (3)
- Institutions assisting entrepreneurs (2)
- Financial assistance to entrepreneurs (2)
- Types and sources of finance. (2)

UNIT-III PROJECT IDENTIFICATION AND REPORT

12Hrs

- Project – meaning and definition (2)
- project classification (2)
- Project identification and its importance. (2)
- Project formulation – concept, need and significance (1)
- Project feasibility and its aspects. (1)
- Contents, reason for?Project report failure of a project. (2)
- Review Techniques – PERT and CPM method. (2)



UNIT-IV FACTORY DESIGN AND STANDARDIZATION 12Hrs

- Factor design & layout – meaning, importance and factors affecting factory design. (3)
- Factory layout – meaning, considerations in factory layout. (3)
- Standardization – meaning, objectives, types and advantages / importance (4)
- Quality control – meaning and importance. (3)

UNIT-V SMALL SCALE INDUSTRY 12Hrs

- Small scale industries – concept, meaning and definition. (2)
- Classification and characteristics. (2)
Difference between large scale and small scale industries (1)
- financial schemes and policies for SSI – problems of SSI (5)
- Sickness of small scale industries reasons and remedies. (5)

REFERENCES

Vasant Desai. 2010. **The dynamics of Entrepreneurial Development & Mgmt.** Himalaya Publishing Home Pvt. Ltd: Mumbai

Dr. Srin

ivasan NP and Dr. Gupta, BC. 2010. **Entrepreneurship Development** in India Sultan Chands Sons: New Delhi.

Gordon, E and Natrajan, K. 2009. **Entrepreneurship Development.** Himalaya Publishing Home Pvt. Ltd: Mumbai

Vasant Desai. **Small Scale Industries and Entrepreneurship**

Khanka SS. 2012. **Entrepreneurship Development.** S. Chand Sons: New Delhi



MARKETING MANAGEMENT

Credits: 5

Subject Code:CB18506

Semester: V

No. of Lecture hours: 75

Objectives: To help the students understand the concept of marketing and its applications.

Course Outcomes:

- **CO1.**Explains the concept of marketing and sketches the marketing environment.
- **CO2.**Classify the marketing environment and identify the various forces operating in the marketing environment.
- **CO3.**Point out the marketing mix with reference to product and price.
- **CO4.**Analyze the promotion mix and the channels of distribution.
- **CO5.**To formulate the service marketing mix and points out the importance of direct and online marketing.

UNIT-I	15Hrs
Marketing	
Concept of marketing – evolution – definition	(3)
Nature and Scope	(3)
Marketing management tasks	(3)
Marketing concept as applied to marketing management	
Significance of marketing in profit and non-profit organization	(3)
Marketing process	(3)
UNIT-II	15Hrs
Marketing Environment	
Micro environment – meaning	(4)
Factors influencing micro environment – company consumers – competitors – suppliers – marketing intermediaries	(4)
Macro environment – meaning	
Factors influencing macro environment –cultural / social environment – demographic environment – physical/ natural – legal /political–economic – technological environment	(4)
SWOT analysis (with reference to India)	(3)
UNIT-III	15Hrs
Marketing Mix Elements	
Product	
Definition of product- levels of product- classification of products	(1)
Product-mix decisions- product-life decisions	(1)
Brand decisions – packaging and labelling decisions	(2)
New product development – stages in new product development process	(2)
Product life cycle – stages involved	(1)
Price	
Concept – meaning of price and pricing – importance of pricing	(1)
Pricing objectives – factors influencing pricing- new product pricing strategies	(1)
Price setting procedure – selecting a price method – adapting the price	(1)
Geographical pricing – price discounts and allowances	(1)



Promotional pricing – discriminating price (1)

UNIT-IV

15Hrs

Place

Marketing channels – number of channel levels (1)

Channel design – channel dynamics (2)

Promotion

Promotion mix variables (1)

The communication process (1)

Advertising – designing effective advertising programmes (2)

Deciding on the media (2)

Sales promotion – purpose (1)

Major decisions in sales promotion (2)

UNIT-V

12 Hrs

Service Marketing

Concept, reasons for growth of services importance / role of services in Economy (2)

Nature of services (1)

Classifications of services (1)

Service Marketing mix (2)

Strategies for service Marketing – Service Quality – its determinants (2)

Introduction to Digital marketing

Meaning-scope-importance-process of digital marketing (2)

Dimensions in Digital Marketing- online advertising, SEO, social media marketing, mobile web marketing, Content marketing (2)

SUGGESTED READING:

- Kotler Philip, Gary and Armstrong, **Principles of Management**, 13th Edition. New Delhi: Ehsan UI Haque Publications.
- Sherlekar, S.A. 2011. **Marketing Management**. 13th Revised Enlarged Edition. Mumbai: Himalaya Publications.
- Karunakaran, K. **Marketing Management**. 3rd Revised and Enlarged Edition.
- Swamy, Rama V. and Namakumari, S. 2002. **Marketing Management**.
- Puneet singhbatia **Fundamentals of digital marketing**

**YEAR-WISE AND SEMESTER-WISE DISTRIBUTION OF SUBJECTS
DEPARTMENT OF COMMERCE – B.COM (BUSINESS STUDIES)**



SIXTH SEMESTER ACADEMIC YEAR-2023-24 OF 2021-24 (CBCS)

Sl. No.	Part	Subject Code	Title of the Subject	Hours/ Week	Duration of Semester Exam	Marks			Credits
						Internal	External	Total	
THEORY									
1	II	BC18022 BC18021	DSE-3-A- Auditing & Accounting Standards B- Company Law	4	3	40	60	100	4
2	II	BC18020 CB18601	DSE-4 A- International Marketing & Export Management B-Principles of Insurance (DSE-3)	4	3	40	60	100	4
3	II	CB18602	E- Commerce (SEC-7)	4	3	40	60	100	4
4	II	BC18024	Financial Statement Analysis (CORE-16)	5	3	40	60	100	5
5	II	CB18603	Cost Accounting II (CORE-17)	6	3	40	60	100	6
PRACTICALS									
6	II	CB18604	Project work	6	-	40	60	100	6
Total				29		240	360	600	29

1. Ability Enhancement Course; (AECC)
2. Skill Enhancement Course(SEC)
3. Discipline Specific Elective(DSE)
4. Core

AUDITING & ACCOUNTING STANDARDS



Credits: 4
Course Code: BC18022

Semester VI
No. of lecture hours: 60

Objectives:

- To impart knowledge about methods and principles of auditing
- To make students aware of accounting standards and its utility.

Course Outcomes:

- **CO1.** To understand the basic concepts of Auditing and the nature and scope of auditing.
- **CO2.** To organize the various steps in an auditing process and point out the techniques of vouching of cash payments and receipts.
- **CO3.** To analyze the features and importance of Internal Control, Check and Audit.
- **CO4.** To prepare different types of audit reports and explain the procedure for appointment and removal of a company auditor.
- **CO5.** To understand the regulatory framework in which accounting standards are formulated and operated.

UNIT-I	NATURE OF AUDITING	12Hrs
●	Introduction , definition of auditing	(1)
●	objectives of audit, scope of auditing	(1)
●	advantages and limitations of an audit	(1)
●	types of audit	(2)
●	fraud and error	(1)
●	basic concepts in auditing (audit evidence, auditor, independence, materiality)	(3)
●	Qualities and classification of auditors.	(3)
UNIT-II	AUDIT PROCESS:	12Hrs
●	Audit process	(1)
●	procedure & techniques	(1)
●	planning - programed	(1)
●	audit working papers and audit note book	(1)
●	test checking (its features, advantages and limitations)	(1)
●	Audit sampling (methods of sampling).	(1)
	Vouching & Verification:	
●	Vouching of cash payments	(1)
●	Purchase of goods, assets, payment of taxes, traveling expenses, salaries & Wages	(3)
●	Vouching of cash receipts	(2)
	(cash sales, rental receipts, sale of assets, income from investments)	
UNIT-III	INTERNAL CONTROL, CHECK AND AUDIT	12Hrs
●	Definition of internal control	(1)
●	objectives & environment of internal controls	(2)



- features and limitations of internal controls. (1)
- Internal check (meaning and features) (2)
- Advantages & disadvantages (2)
- Internal audit (meaning and objectives) (2)
- Advantages & disadvantages (2)

UNIT-IV COMPANY AUDIT: 12Hrs

- Appointment of auditor (2)
- qualification and disqualification of auditor (1)
- duties and rights of auditor (2)
- procedure for removal of auditor (2)
- Audit reports (clean report, qualified report, adverse report & disclaimer of opinion). (3)

UNIT-V INTRODUCTION TO ACCOUNTING STANDARDS 12Hrs
(ISSUED BY ICAI)

- Meaning of accounting standards (1)
- Objectives of accounting standards (1)
- Advantages of setting accounting standards. (1)
- The accounting standard board –objectives of accounting standard board (1)
- Functions of accounting standard board. (1)
- Applicability and scope of accounting standards. (1)
- Importance of accounting standards. (1)
- Responsibility of management and auditor’s responsibility. (1)
- A brief introduction to list of accounting standards issued by Institute of Chartered Accountants of India (AS-1 to AS-29).

BOOKS RECOMMENDED:

Tandon, B N, Sudarssanam. S, and Sundharabahu. S. 2006. **A Handbook of Practical Auditing**, S Chand Publication

Tripathy, DN. 1987. **Principles & Practice of Auditing** S Chand Co. 3rd edition

PrakashJagdish. 2010. Principles, Practice and Problems of Auditing. Kalyani Publishers: New Delhi

Bhatia RC. 2005. **Auditing.** Vikas Publishing House: New Delhi

Rawat, D S. 2000. **Student guide to Accounting Standards**

Sharma D G &SrinivasanAnand G. 2005. **Accounting Standards**Taxmann Pub.: New Delhi

Auditing & Accounting Standards Institute materials of CA (Every financial year new edition)

COMPANY LAW



Credits : 4
Course Code: BC18021

Semester VI
No. of lecture hours: 60

Objectives:

The students are provided with the basic knowledge of the provisions of the Companies Act 1956, along with relevant case laws.

Course Outcomes:

- **CO1.** To develop basic knowledge of provisions of companies act 2013
- **CO2.** To describe the capital structure of company through issue of shares and alteration of share capital
- **CO3.** To explain the borrowing powers of a company and consequences of ultra vires borrowings
- **CO4.** To state the various provisions of the companies act relating to company management and meetings.
- **CO5.** To identify various modes of winding up and legal provisions applicable.

UNIT-I	INTRODUCTION TO COMPANIES ACT 1956	12Hrs
●	Introduction to companies act 1956 – definition of company	(3)
●	Nature and characteristics of a company	(3)
●	lifting the corporate veil	(3)
●	incorporation of company – memorandum and articles of association – doctrine of	
●	constructive notice – doctrine of indoor management	(3)
●	Alteration of memorandum and articles of association.	(3)
UNIT-II	KINDS OF COMPANIES AND SHARE CAPITAL	12Hrs
●	Kinds of companies	(2)
●	Issue of prospectus – contents of prospectus	(2)
●	Issue of shares – surrender – forfeiture – reissue of forfeited shares	(3)
●	Transfer – issue of bonus shares and right shares	(2)
●	Depository system	(3)
●	Share capital – alteration, reduction, consolidation, sub-division and reorganization of share capital.	(3)
UNIT-III	BORROWING POWERS	12Hrs
●	Borrowing powers Types of borrowing powers	(4)
●	Registration of charges –	(3)
●	Debentures – types of debentures	(4)
●	Mortgages and creation of charges.	
UNIT-IV	DIRECTORS OF A COMPANY	1
●	Company management – directors – number of directorships	(1)
●	Appointment – qualifications – disqualifications	(2)



- Removal and resignation (1)
- managerial remuneration (2)
- Powers, duties & liabilities of directors (2)
- Contracts in which directors are interested (1)
- Meetings – kinds of meetings, notice, agenda (2)
- Resolutions – types of resolutions – quorum and proxy. (1)

UNIT-V RECONSTRUCTION AND AMALGAMATION 12Hrs

- Meaning and objectives of Reconstruction and amalgamation (3)
- Winding up – meaning – modes – winding up by court – powers of court (3)
- Grounds for winding up (2)
- Provisions applicable for winding up proceedings (2)
- Types of winding up – voluntary winding up – creditors winding up – consequences of winding up (2)

BOOKS RECOMMENDED:

- Kapoor, N.D. 2009. **Elements of Company Law** 3rd revised edition. Sultan Chand & Co: New Delhi
- Kapoor, N.D. 2009. **“Elements of Mercantile Law**, 31st revised edition. Sultan Chand & Co: New Delhi
- Garg, K C, Sareen, V L Sharma Mukesh&Chawla, R C. 2004. **Mercantile Law including Company Law & Industrial Law**.Kalyani Publishers: New Delhi

INTERNATIONAL MARKETING AND EXPORT MANAGEMENT

Credits

: 4

VI semester



Subject code : BC18020

No. of lecture hours: 60

Objective:

- To serve as an invaluable guide for students who want to enter into International Marketing.

Course Outcomes:

- **CO1.** To analyze the process of international marketing and classify India's export trade.
- **CO2.** To describe the important factors of international marketing environment differentiate marketing research, market selection and market segmentation.
- **CO3.** Analyze the importance of production and distribution strategies.
- **CO4.** Differentiate the need for promotion mix strategies and pricing decisions.
- **CO5.** Explain foreign exchange strategies, differentiate balance of payments balance of trade and interpret international economic organizations.

UNIT-I	Introduction	12Hrs
●	Nature of international markets-process	(1)
●	International dimensions of Marketing-domestic vs international	(1)
●	Importance and framework of International marketing	(1)
●	Objectives of international business	(1)
●	Reasons and benefits of international Trade	(1)
●	International marketing decisions	(1)
●	India's Export Trade:	
●	Growths trend, composition direction-assessment of prospectus	(1)
●	Evaluation of exim policy- problems of India export sector	(1)
●	Export promotion and incentives EOU & EPZ- Export procedure	(1)
UNIT-II	International Marketing Environment	12Hrs
●	Economic and trade environment-social, culture and demographic environment – political and legal movement	(2)
●	Technologies environment	(1)
●	Regional trading blocks- economic integration	(1)
●	Planning For International Market:	
●	Marketing Research and information system	(2)
●	Market selection and Segmentation	(1)
●	Market analysis and foreign market strategies	(1)
●	Organization and international marketing coordination & control	(1)
UNIT-III	Product Strategies	12Hrs



- Basic decisions and product planning
Product-new product development – Product positioning (1)
- Product planning and adoption- Theory of International Product life cycle (1)
- Product standardization Vs. Product Adaptation (1)
- marketing of services - Branding packaging and labeling decisions. (2)
- Distribution:**
- Channels of distribution- direct and indirect
Types of intermediaries in direct and indirect channels (1)
- Channel development - Channel adaptation and channel decisions
Determination of channel types (1)
- physical distribution – transportation- cargo and marine Insurance – packaging
Agents of importers and exporters – documentation (2)

UNIT-IV Promotional Strategies 12Hrs

- Promotions and communication-promotion mix (1)
- Personal selling – publicity Sales promotion international advertising-patterns (1)
- Advertising regulations Advertising media (1)
- Standardized international advertising-case studies (1)

Pricing Strategies:

- Basic Decisions-role of price and price standardization (1)
- Pricing decisions - alternative pricing strategies-dumping (1)
- Pricing distortion-inflation- transfer pricing – counter trade (1)
- price quotation-terms of sale-methods of finance and payment (2)

UNIT-V Special Topics 12Hrs

- Foreign exchange-meaning-importance
Determination of Foreign exchange-demand for and supply of Foreign Exchange
Equilibrium rate of foreign exchange Theories of Foreign Exchange (2)
 - purchasing power parity theory-Balance of payments theory
- Devaluation of currency (1)
 - Balance of payments- concept-importance
- Balance of payments vs balance of trade (2)
- Causes for Disequilibrium in balance of payments – removal of disequilibrium. (2)
- International economic organizations-
World bank, IMF, IDA, IFC and WTO (2)

BOOKS RECOMMENDED:

SakOnkvisit& John J. Shaw. **International Marketing (Analysis and strategy).**
 Rathore, B.S. & Rathore, J.S. 2010. **Export Marketing(3rd Edition).**
 Francis Cherunilam. **International Marketing (including export management).**
 Varshney, R.L. & Bhattacharya. **International Marketing Management : An Indian perspective.**
 Varma, M.L. **International Trade.**
 Publishing House: Mumbai.

PRINCIPLES OF INSURANCE



Credits : 4

Semester VI

Subject Code : CB18601

No. of lecture hours: 60

Objective - The course contents help the students to understand the concept of Insurance and its applications.

Course Outcomes:

- CO1.To understand the various concepts of insurance and risk management
- CO2.To explain the role of insurance in economic development and distinguish between life and non life insurance.
- CO3.To analyze the need and behavior of insurance customers and understand the concept of pooling in insurance.
- CO4.To appraise and criticize the various insurance plans and products available in the insurance market.
- CO5.To classify different types of financial losses and principles.

UNIT-I Introduction to Insurance and Risk Management:

12Hrs

- Concepts of Insurance , Business of Insurance (2)
- Insurance Markets and insurance terminology, Basic and evolution and nature (2)
- Insurance contract terms, , concept of Risk, meaning of Risk Management (2)
- Types of Risk-Actual and consequential losses (2)
- Unexpected Eventualities-Loss minimization Techniques (2)

UNIT-II Insurance Market and Regulators

12Hrs

- Role of Insurance in Economics Development and social security (2)
- Constituents of Insurance Market-Operation of Insurance companies (2)
- Operation of intermediaries- Specialist Insurance companies (2)
- Role of regulators and other bodies (2)
- Common terms and specific terms in insurance-Life- Non Life (2)

UNIT-III Insurance Customer and Reinsurance

12Hrs

- Understanding of Insurance customers, and their need and behavior in purchase (2)
- Importance of Customers- Usage of insurance terms (2)
- Risk of dying early-Risk of living too long (2)
- Management of Risk by individual –Management of risk by insurer (2)
- Concept of pooling in insurance-Reinsurance and its importance for insurer (2)



UNIT-IV Insurance Plan and Product

12Hrs

- Product offered- Term Plans- Pure Endowment Plan (2)
- Combination of Plans- Traditional Products- Linked Policies (2)
- Features of Annuities and Group Policies (3)
- Management of risk by insurer- Fixing of premium (3)
- Risk faced by owner of assets- feature of product covering fire and allied perils. (2)
- Product covering Marine and Transit Risk

UNIT-V Financial Losses and Principles

12Hrs

- Product covering Financial losses due to Accidents- Hospitalization (2)
- Products covering Miscellaneous Risk (2)
- Principle of insurable Interest, Principle of Indemnity (2)
- Principle of Subrogation and Principle of Contribution (2)
- Principles of utmost good Faith and relevant information disclosures (2)
- Relevance of Proximate Cause`` (2)

BOOKS RECOMMENDED:

1. Principles of insurance; Insurance Institute of india
- 2.Principles of Insurance; Dr.S.V.Sathyanarayana, Dr.Jacqueline Williams and others, Telugu Academy, 2018-1st edition.
- 3.Risk Management ; Insurance Institute of India
- 4.Role of Insurance in Financial inclusion; Brinda Publishing House Hydrbad
5. Insurance Theory and Practice; Tripathi PHI.



E-COMMERCE

Credits: 4
Course Code:CB18602

Semester VI
No. of lecture hours: 60

Objectives:

To understand the many facets of E-Commerce related to network infrastructure, business strategies and pertinent technologies to meet the ever expanding needs of consumer applications in the global context.

Course Outcomes:

- **CO1.** Describe electronic commerce framework and WWW architecture.
- **CO2.** Classify mercantile process models and types of electronic payment systems.
- **CO3.** Apply EDI implementations and analyze intra organizational electronic commerce.
- **CO4.** Design corporate digital library, advertising and marketing on the internet.
- **CO5.** Identify consumer search and resource discovery, on demand education and digital copy rights.

UNIT-I

INTRODUCTION TO ELECTRONIC COMMERCE

12Hrs

- Electronic Commerce Framework (2)
- Electronic commerce and media convergence (1)
- The anatomy of E-Commerce applications (1)
- Electronic commerce consumer applications (1)
- Electronic commerce organization applications. (1)
- Electronic commerce and World Wide Web:**
- Architectural framework for electronic commerce (1)
- World Wide Web WWW as the architecture (1)
- Web background – hypertext publishing - technology behind the web (2)
- Security and the web. (2)

UNIT-II

CONSUMER – ORIENTED ELECTRONIC COMMERCE:

12Hrs

- Consumer – oriented applications (1)
- Mercantile process models (2)
- Mercantile models from the consumer’s perspective (1)
- Electronic payment system:**
- Types of electronic payments – digital token-based electronic payment systems (2)
- Smart cards and electronic payment systems (2)
- Credit card-based electronic payment systems (2)
- Risk and electronic payment systems. (2)

UNIT-III

EDI IMPLEMENTATION, MIME & VALUE ADDED NETWORKS

12Hrs

- Standardization and EDI (1)



- EDI Software Implementation (1)
- EDI envelope for message transport (1)
- Value Added Networks VANs. (1)

- Intra-organizational electronic commerce:**
- Internal information systems (2)
- Macro-forces and internal commerce (1)
- Work flow automation and co-ordination (2)
- Customization and internal commerce (1)
- Supply chain management. (2)

- UNIT-IV THE CORPORATE DIGITAL LIBRARY: 12Hrs**
- Dimensions of internal electronic commerce systems (1)
- Making a business case of document library (1)
- Types of digital documents (1)
- Issues behind document infrastructure (1)
- Corporate data warehouses. (1)
- Advertising and marketing on the internet:**
- The new age of information – based marketing (1)
- Advertising on the internet (2)
- Charting the on-line marketing process (2)
- Market research. (2)

- UNIT-V CONSUMER SEARCH AND RESOURCE DISCOVERY 12Hrs**
- Search and resource discovery paradigms (1)
- Information search and retrieval (1)
- Electronic commerce catalogues or directories (1)
- Information filtering (1)
- Consumer data interface emerging tools. (2)
- On demand education and digital copyrights:**
- Computer based education and training (2)
- Technological components of education on demand (2)
- Digital copy right and E-Commerce. (2)

- BOOKS RECOMMENDED:**
- Kalakota, Ravi and Whinstone, Andrew B. 2012. **Frontiers of Electronic Commerce, International** Pearson: New Delhi
- Treese, G. Winfield and Stewart Lawrence C. 1998. Designing Systems for Internet Commerce.



FINANCIAL STATEMENT ANALYSIS

Credits : 5

Semester VI

Course Code: BC18024

No. of lecture hours: 75

Objectives:

To impart knowledge on the application of various methods of financial analysis for managerial planning and control.

Course Outcomes:

- CO1.To describe the role of management accounting information in managerial planning and decision making
- CO2.To prepare and interpret the comparative and common size statements and ratio analysis
- CO3.To analyze funds flow and to prepare the fund flow statement
- CO4.To analyze cash flow and prepare cash flow statement
- CO5.To develop an understanding of budgetary control methods.

UNIT-I INTRODUCTION TO MANAGEMENT ACCOUNTING 15 Hrs

- Introduction - Management accounting – definition – nature (3)
- functions – objectives – importance (3)
- its relationship with financial accounting & cost accounting theory only (3)
- Role of management accountant (3)
- Duties and responsibilities of management accountant theory only (3)

UNIT-II FINANCIAL STATEMENT ANALYSIS & RATIO ANALYSIS 15 Hrs

- financial statements – meaning – types – objectives uses – limitations (3)
- meaning of financial statement analysis – objectives – analysis and interpretation (3)
- techniques methods of financial statement analysis – comparative and common size Statement analysis – intra and inter firm comparison including problems. (3)
- Ratio analysis – meaning - importance – limitations – (3)
- classification of ratios – liquidity ratios – solvency ratios - profitability ratios – turnover Ratios – interpretation ratios including simple problems. (3)

UNIT-III FUNDS FLOW STATEMENT 15 Hrs

- Funds flow analysis – concept of fund (4)
- managerial uses of funds flow analysis (4)
- importance and limitations of funds flow statement (4)
- preparation of Funds Flow Statements (including problems) (3)

UNIT-IV CASH FLOW STATEMENT 15 Hrs



- Cash flow analysis – concept of cash (3)
- Importance and limitations of cash flow statement (4)
- Difference between cash flow and funds flow analysis (4)
- Preparation of cash flow statement including simple problems. (4)

UNIT-V

15Hrs

Budgeting & Budgeting Control

- Budgeting and Budgetary Control – objectives – advantages – limitations (3)
- types of budgets – functional budgets – fixed and flexible budgets (4)
- Zero-based budgeting problems in functional and flexible budgets all buget,. (8)

BOOKS RECOMMENDED:

- Gupta, Shashi K. and Sharma, R.K. 2011, **Management Accounting** 12th revised edition. Kalyani Publishers: New Delhi
- Dr. JawaharLal. 2010. **Accounting for Management** 5th revised edition. Himalaya Publishers: Mumbai
- Arora, M. N. 2010. **Accounting for Management** 1st edition, 2010 Himalaya Publishers: Mumbai
- Khan, M Y. and Jain, P K. 2008. **Management Accounting** 4th edition. TMH Pub: New Delhi
- Atkinson, Kaplan & Young. 2007. **Management Accounting** 4th edition. Pearson Publication: New Delhi



COST ACCOUNTING-II

Credits: 6

Semester VI

Subject Code: CB18603

No. of lecture hours: 90

Objectives:

- To acquire the knowledge and understanding of the concepts, techniques and practices of cost accounting and to develop skills for decision making

Course Outcomes:

- **CO1.** To distinguish between service costing, job costing and batch costing.
- **CO2.** To prepare cost sheet with reference to long term continuous project.
- **CO3.** To prepare process costing account.
- **CO4.** To compare variance in standard and actual cost.
- **CO5.** To develop tenders and quotations.

UNIT-I SERVICE COSTING, JOB COSTING, BATCH COSTING AND CONTRACT COSTING

18Hrs

- Service or operating costing - Transport Costing only - classification of costs - determination of cost - preparation of statement of operating cost. (7)
- Job costing - nature purpose - procedure of job costing - job cost estimation - preparation of job cost sheets. (7)
- Batch costing - nature and use of batch costing - determination of economic batch quantity. (4)

UNIT -II CONTRACT COSTING

18Hrs

- Nature of contracts (2)
- Types of contracts escalation clause (2)
- Preparation of contract accounts (7)
- Ascertainment of profits from incomplete contracts (7)

UNIT – III PROCESS COSTING

18Hrs

- Features - application of process costing (3)
- Preparation of process cost accounts treatment or process losses, scrap and waste excluding calculation of equivalent production units and inter-process profits (8)
- Accounting for joint products and by products. (6)

UNIT -IV STANDARD COSTING AND MARGINAL COSTING

18Hrs



- Standard costing - definition - application of standard costing techniques advantages and limitations of standard costing (5)
- meaning and determination of standard cost (Theory only). (5)
- Marginal costing - marginal cost equation (4)
- Contribution - break - even point - break - even chart - profit volume ratio - margin of safety including simple problems. (4)

UNIT – V SINGLE OUTPUT OR UNIT COSTING

18Hrs

- Collection of costs - costing procedure (5)
- Preparation of statement of cost & profits treatment of scrap (5)
- Production account (4)
- Tenders& quotations. (4)

BOOKS RECOMMENDED

1. Cost Accounting - S.P. Jain & K.L. Narang

REFERENCE

1. Advanced Cost Accounting :S.P. Jain & K.L. Narang
2. Cost Accounting :Dr. S.N. Maheswari
3. Practical cost accounting : **Nigam and Sharma**



PROJECT REPORT

Credits: 6
COURSE CODE: CB18604

Semester VI

Students will be assigned to generate data on certain research projects and compile available information and draw conclusions there from, on a given topic. The project work will span over a period of one semester IV semester under the supervision of chosen faculty member and / or authorized person from the company where student seeks to do project work.

Project report is a part of the three year B.Com GENERAL course

Project report should be prepared by two or three students.

Project report may be related to any subject whom the student has studied / is studying.

Project report may be based on either primary data or secondary data or both.

Project report should be submitted in four copies.

PROJECT EVALUATION INTERNAL:

1. Project proposal seminar : 20 marks
2. Project report seminar : 20 marks

INDEX

CHAPTER	CONTENTS	PAGE NUMBER
CHAPTER 1	INTRODUCTION INTRODUCTION TO THE TOPIC COMPANY PROFILE	
CHAPTER 2	REVIEW OF LITERATURE	
CHAPTER 3	OBJECTIVE 1 (should be written)	
	OBJECTIVE 2 (should be written)	
	OBJECTIVE 3 (should be written)	
CHAPTER 4	LIMITATIONS OF STUDY	
	CONCLUSION	
	SUGGESTIONS AND RECOMMENDATIONS	
CHAPTER 5	BIBLIOGRAPHY	
CHAPTER 10	ANNEXURES	



ADD-ON COURSE
WEALTH MANAGEMNET

UNIT 1

OVERVIEW OF WEALT MANAGEMENT

Introduction to wealth management – Definition of wealth management; - understanding wealth management;

UNIT 2

Wealth management process

Phases in wealth management;-wealth management market in India Holistic framework-

UNIT 3

Sources of wealth

Human capital ; financial management ;financial life cycle; working life – pre – family independence ; family; pre-retirement ; retirement –active retirement; passive retirement; elderly care; retirement related risk – risk identification; market risk, assets allocation risk, interest rate risk, inflation risk, health/liquidity risk, longevity risk.

UNIT 4

The financial planning process

Establish and define the relationship with the client; personal fact finding; analyze clients financial status, risk profile and determine financial goals; develop financial planning recommendation and present it to client; implement client financial planning recommendation; monitor and review the client situation

UNIT 5

Assets classes

Debt as an asset class; role of debt in the wealth management; risk of investing in debt securities; equity as an asset class – investing in stock



Bridge course Syllabus
Financial Accounting

Credits:1

1Year/ Semester: I

Subject code:

No.of.lecture hours:15

Objectives:

- To make the students acquire the conceptual knowledge of accounting

Unit 1

3hrs

Introduction to accounting-need for Accounting and Definition

Meaning-Features- Objectives

Unit 2

3hrs

Functions, systems, basis and Scope of accounting

Bookkeeping and Accounting, Branches of Accounting and advantages and limitations

Unit 3

3hrs

Basic Terminology used, Accounting Concepts and Conventions

Accounting Equation

Unit 4

3hrs

Classification of accounts, Rules of double entry system

Journalising

Unit 5

3hrs

Posting to ledgers and Balancing of ledgers



Self Study Course

Sales Promotion with Marketing Skills

(Practical oriented)

Credits: 3
45

No. of lecture hours:

Objectives:

To students will be able to apply the tools of sales promotion, their relative merits and demerits.

Course Outcome:

CO1. Determine the best organizational Structure for its Sales promotion. Design a system to recruit, select, hire and assimilate effective sales people

CO2. Analyzing the factors influencing sales promotion and evaluation

CO3. Evaluate the performance of sales Promotion and setting budget.

CO4. Developing the sales promotion programmes, Planning, Modifications and its implementation.

CO5. Explain the laws, ethical and legal aspects related to sales promotion

UNIT-I

9hrs

Introduction to Sales Promotion

Definition of Sales Promotion, Nature, Importance, concept, Objectives, Strategies, Scope, Growth, Sales Promotion growth in marketing, Forms of sales promotion, Consumer Oriented, Trade oriented, Sales force oriented sales promotion, Major important sales promotion tools applicable in India, Samples, discount, refund, rebate, premium, price off sales, Contests, coupons, gifts, patronage rewards, bonus, Demonstration, exhibitions, conferences, Display, fashion shows, event sponsorship, Drawbacks of sales promotion catalogues, instrument offer,

UNIT-II

9hrs

Problems and Strategies for Sales Promotion Sales promotion price in problems,

Pricing as a policy, Choosing a push or a pull strategy of sales promotion

Factors influencing sales promotion i.e. target market of product and services Stages of the product life cycle,

Budget available for promotion etc.



Managing promise evaluation of sales promotion.

UNIT-III

9hrs

Introduction to sales Force Definition of Salesmanship

Importance of the sales Force and its Management

Salesmanship as a profession, Scope of Salesmanship

Functions of Sales Management

Qualities of Salesman Recruitment, Selection and Training of Salesman

UNIT-IV

9hrs

Size & Distribution Sales Departments Sales force-Size

Organization of Sales department

Geographic wise, Product wise, Marketwise,

Motivation and Compensation, Appraisal of Performance

UNIT-V

9hrs

Sales Planning

Sales Planning and Control

Market analysis and Sales Forecasting

Methods of Forecasting Sales

Books Recommended:

1. Sahu, P.L Raut, K.C. Salesmanship and Sales Management
2. Advertising Management concepts and cases Mahendra Mohan.
3. Marketing Management - Philip Kotler
4. Branding - Geoffrey Randoll
5. Strategic Brand Management - Kapferer
7. Advertising and Sales Promotion Management - S.L.Gupta, V.V.Ratra
8. Principles and Practice of Marketing - C.B. Memoria and R.L.Joshi
9. Advertising and Salesmanship - P.Saravanel.