

**SARVEPALLI RADHAKRISHNAN
UNIVERSITY, BHOPAL**



Bachelor of Commerce

B.Com (Plain)

Syllabus & Scheme

I, II & III Year

**B.COM (Plain)
Scheme**

I- Year

SNO	Subject	Max		Min	
		THEORY	CCE	THEORY	CCE
1	BCOM 101- FINANCIAL ACCOUNTING	80	20	28	07
2	BCOM 102-Business Maths	80	20	28	07
3	BCOM 103- BUSINESS LAW	80	20	28	07
4	BCOM 104- Business Organization And Communication	80	20	28	07
5	BCOM 105- MICRO ECONOMICS	80	20	28	07
6	BCOM 106- MACRO ECONOMICS	80	20	28	07
7	Foundation Course				

TOTAL

480

120

152

42

FIRST YEAR Syllabus

**Course B.Com.
Subject Code B.com 101**

Subject Financial Accounting

Unit I

Concept of Double Entry System, Accounting concepts and Conventions Preparation of Journal, Sub Division of Journal, Preparation of Ledger and Trial Balance. Final Accounts with Adjustment

Unit II

Introduction of Indian Accounting Standards detail study of Accounting Standard- 6 and 10, Branch Accounts Departmental Accounts . Concept of Depreciation, Accounting for Depreciation (As per Accounting Standard-6)

Unit III

Royalty Accounts, Accounting of Non-Profit making organization.

Unit IV

Joint venture Account, Consignment and Investment Accounts.

Unit V

Partnership Account - Dissolution with Insolvency of Partner, Amalgamation of partnership firms, conversion of partnership firm into Joint Stock Company.

Recommended Books :-

- 1. Gupta R.L. and Radhaswamy, M. Financial Accounting Sultan Chand and New Delhi**
- 2. Monga, L.R. Ahuja, Girish and Seghal Ashok Accounting, Sultan Chand and Sons, New Delhi**
- 3. Shukla M.C. Grwwal T.S. and Gupta S.C. Advanced account Sultan Chand and Sons, New Delhi**
- 4. Sukla, S.M. Financial Accounting**
- 5. Dr.A.K.Jain Advanced Accounting**
- 6. Dr. P.K. Jain Financial Accounting**

FIRST YEAR

Course **B.Com.**
Subject Code **B.com 102**

Subject **Business Maths**

Unit I

Ratio-Gaining, and Sacrificing Ratio, Proportion, Percentage, Commission, discount and brokerage.

Unit II

Simultaneous Equations – Meaning, Characteristic Types and calculations. Preparation of Invoice.

Unit III

Elementary Matrices-Definition and Calculations, Types of Matrices.

Unit IV

Logarithms and anti Logarithms – Principles and calculations, simple and compound interest.

Unit V

Averages- simple, weighted and statistical Averages arithmetic mean, harmonic mean, geometric mean. Profit and loss.

Recommended Books :-

1. Allen R.G.D., Basic Mathematics : Macmillan, New Delhi
2. Dowling, E.T. Mathematics for Economics; Schaum Series, Mc. Graw Hill London.
3. Loomba, Paul, Linear Progralrunmg; Tata M.C. Graw Hill, New Delhi
4. Vohra, N.D. Quantitative Techniques in Management; Tata Mc Graw Hill
5. Soni, R.S. Business Mathematics; Pitamber Publishing House
6. Kapoor, V.K. Business Mathematics; Sultan Chand & Sons, Delhi
7. Holden Mathematics for Business and Economics Macmillan India New Delhi.
8. Dr. V.K. Shukla Business Math Madhya Pradesh Hindi Granth Academy Bhopal
9. Dr. C.K. Buttan Business Mathematics

FIRST YEAR

**Course B.Com.
Subject Code B.com 103**

Subject Business Law

Unit I

Indian Contract Act 1872 – Definitions, Nature of Contract. Offer & Acceptance, Capacity of Parties to Contract. Free Consent and Consideration. Expressly declared void agreement, Performance of contracts.

Unit II

Breach of contract, Remedies for breach of contract, Indemnity and Guarantee contracts special Contracts – Bailment ,Pledge,and Agency.

Unit III

Negotiable Instrument Act, 1881 – Definitions, Features, Promissory Note, Bill of Exchange and Cheque Holder and Holder in Due Course, Crossing of Cheque, Types of Crossing, Dishonor and Discharge of Negotiable Instruments.

Unit IV

Consumer Protection Act 1986 – Main provisions .consumer disputes , Consumer disputes redressal agencies .MRTP act- Meaning, scope, importance and main provisions.

Unit V

Foreign Exchange Management Act 2000 (FEMA) – Objective and Main Provisions, Introduction to intellectual property right Act- copyright, patent and trademark.

Recommended Books :-

- 1. S.A. Sarlekar Com. Law**
- 2. Singh Avtar The Principles of Mercantile Law, Esterns Book Company Law**
- 3. Kuchal M.C. Business Law, Vikash Publishing House New Delhi.**
- 4. Kapoor N.D. Businesses Law**

FIRST YEAR

**Course B.Com.
Subject Code B.com 105**

Subject Micro Economics

UNIT - I

Micro Economics – Definition, meaning, inductive and deductive method, Importance and limitations of micro Economics.

UNIT – II Law of Demand- Meaning and Definition, characteristics, Types of Demand, Exceptions of law of Demand.

UNIT - III

Elasticity of Demand – concept, definition, importance, types and measurement of elasticity of demand, production Function (with one and two variables), Economics- Internal And External.

UNIT - IV

Factors of production – Land Labour, Capital, organization and Enterprises, Cost and Revenue Analysis.

UNIT – V

Market Structure – Concept, Definition, Characteristics, Classification, Price determination under Perfect and Imperfect competition, Marginal Productivity Theory of Distribution.

Suggested Readings:

- 1. Modern Micro economics Koustsohiarjiji A. Macmillan New Delhi.**
- 2. Micro Economics Mangal ramesh and tanna**

FIRST YEAR

Course **B.Com.**
Subject Code **B.com 106**

Subject **Macro Economics**

Unit I

Macro economics – concept Nature, importance, limitations, difference between micro and macroeconomics

Unit II

National Income – meaning, Definition, Concept of National Income, Methods for measuring national income, Problem of calculating national income in India.

Unit III

Theories of Wages, Interest and employment.

Unit IV

Monitory Theories – supply and demand of theory of money, Price theory of money, liquidity of theory Money.

Unit V

Banking and credit Management – commercial banking and credit control. Central banking system, inflation and deflation of money.

Recommended Books :-

1. Macro economics – Dr. V.C. Sinha
2. Macro economics – Dr. M.L. Seth

**B.COM (Plain)
Scheme
II-Year**

SNO	Subject	Max		Min	
		THEORY	CCE	THEORY	CCE
1	BCOM 201- Corporate Accounting	80	20	28	07
2	BCOM 202-Cost Accounting	80	20	28	07
3	BCOM 203- Principles of Statistics	80	20	28	07
4	BCOM 204- Principles of Management	80	20	28	07
5	BCOM 205- Indian Company Act.	80	20	28	07
6	BCOM 206- Banking & Insurance	80	20	28	07
7	Foundation Course				
TOTAL		480	120	152	42

SECOND YEAR

Syllabus

Course B.Com.
Subject Code BCOM 201-

Subject- Corporate Accounting

Unit I

Final Accounts of companies (Including calculation of managerial remuneration) .Declaration of dividend , profit and loss Appropriation Account and disposal of profits. Calculation of pre and post incorporation profit /Loss.

Unit II

Valuation of Goodwill and shares, Methods of Valuation. Accounts of Public Utility companies (Electricity Company).

Unit III Meaning of Holding and Subsidiary Company. Preparation of consolidated Balance Sheet of a holding company with one subsidiary company , Accounting for liquidation of companies.

Unit IV

Accounting for Merger as per AS 14. Internal Reconstruction of a company as per Indian Accounting Standard 14 (Excluding inter company holdings and External reconstruction scheme)

Unit V

Accounts of Bankind companies, Accounts of Insurance Companies with claim settlement.

Recommended Books :-

- 1. Sharda Gagwar ; Himalaya publishing House, Mumbai**
- 2 Mangal Ramesh; Company Accounts, Universal publication, Agra Delhi**
- 4. Gupta R .L. Radhaswamy M.; Company Accounts , sultan chand and sons,**
- 5. Maheshwari S.N. ; New Delhi. Corporate Accounting vikas publishing**
- 6. Modi , oswal and S.k. Khatik; House, New Delhi corporate Accounting in Hindi and English (both) College Book House, jaipur**
- 7 Mehta, Brahmhatt; Coprorate Accounting , Devi Ahilya prakashan ,Indore**
- 8 Jain and Narang; Kalyani Publishers, New Delhi**
- 9 Shukla S. M. ; sahitya bhavan publication, Aagra**

SECOND YEAR

Course **B.Com.**
Subject Code **B.com 202**

Subject **Cost Accounting**

Unit I

Cost ; Meaning , concept and classification. Elements of cost , Nature & importance , Material costing . Methods of valuation of material issue . concept and material control and its techniques. Labour costing , Methods of wages payments.

Unit II

Costing, preparation of cost sheet and statement of cost (Including calculation of tender price) Overhead costing, (Including calculation of machine hour rate.)

Unit III

Contract and job costing , operating costing .(Transport cost)

Unit IV

Process costing (Including inter process profit and reserve).

Unit V

Marginal costing – Profit – Volume ration ,Break –Even point , Margin of safety , Application of Break –even Analysis standard costing , and variance analysis (Material and Labour only)

Recommended Books :-

1. Jain & Narang ; kalyani publishers New Delhi (Both Medium)
2. Arora M.N. cost Accounting ,principles and practice , vikas New Delhi
- 3.Mahesheari S.N. advance problems and solutions in cost accounting; sultan chand, New Delhi
4. Agrawal M.L.S.B. Agra; cost accounting (in Hindi).
5. jain B.K. prof .jain N.C. ;Cost accounting and in English ramesh book depot , jaipur
6. Mehta, Brahmhatt; cost Accounting Devi Ahilya prakashan ,indore

SECOND YEAR

**Course B.Com.
Subject Code B.com 203**

Subject Principle of statistics

Unit I

Statistics –Meaning and Definitions, Significance, scope and limitations of statistics. Statistical investigation. process of data collection, primary and secondary Data , Methods of sampling , preparation of Questionnaire, classification and Tabulation of Data , preparation of statistical series and its types.

Unit II

Measurement of central Tendency- Mean, Median, Quartile, mode, Geometric Mean and Harmonic Mean

Unit III

Dispersion and Skewness. Analysis of time series – Meaning, importance, components, Decomposition of time series, Measurement of long term trends, Measurement of cyclical and irregular Fluctuations.

Unit IV

Correlation- Meaning, Definitions, Types and Degree of correlation, Methods of correlation. Regression Analysis – Meaning , Uses, Difference between correlation and Regression , Linear Regression, Regression Equations, Calculation of coefficient of Regression.

Unit V

Index Number- Meaning , characteristics, importance and uses. Construction of index Numbers – cost of living index , Fisher’s ideal index Number. Diagrammatic and Graphic presentation of Data

Recommended Books :-

- 1. Digamber patri ; Kalyani publishers, New Delhi**
- 2. Oswal, Sahu; Business statistics, Ramesh Book Depot , jaipur**
- 3. Gupta B.N ;Statistics, sahitya Bawan , Agra (Hindi & English)**
- 4.Gupta B.N. & Silawat ; statistics, S.B.P.D ,Agra**
- 5 . Nagar K.N.; Statistics, Meenakshi prakashan (Hindi & English)**
- 6 ;Shukla and Sahay; sahitya bhavan publication, Agra (Hindi & English)**
- 7 ; Gupta S.P.; Statics, S. chand Deihi (Hindi English)**

SECOND YEAR

Course **B.Com.**

Subject **Principles of management**

Subject Code **B.com 204**

Unit I

Management- Meaning , Nature and importance, Functions and principles of management , management V/S Administration. Development of managerial thought , contribution by objectives social responsibility of management.

Unit II

Planning- Meaning- Nature & importance, Elements types, process of planning , Barriers to Effective planning, Forecasting – Need & Techniques. Decision making, concept and process, coordination.

Unit III

Organizing ; Meaning, importance and principal , span of management , centralization and Decentralization , forms of organization, staffing ; Nature & scope of staffing , manpower planning , selection & Training, performance Appraisal , Delegation of Authority.

Unit IV

Motivation; concept , importance characteristics , classification of motives- theories of motivation . Leadership- concept and Leadership styles , Leadership theories.

Unit V

Direction- concept , Nature , importance process and methods. Controlling – concept , Nature, importance , process of controlling , control technique.

Recommended Books :-

1. Ramasamy T. principle of management, Himalya publishing House, Mumbai (Both medium)
- 2-Gupta & Sharma ; principal of management , kalyani publishers , new delhi (both medium)
- 3 Sen & Gupta, Principals of Management, Vikas publishing house New Delhi

SECOND YEAR

Course **B.Com.**
Subject Code **B.com 205**

Subject **Indian Company Act.**

UNIT – I

Company- Definition, Characteristics, Types of Company Formation of company, promotion, Incorporation and Commencement of Business.

UNIT – II

Detailed study of Memorandum of Association, Articles of Association and Prospectus.

UNIT – III

Share- Share Capital, Types of Shares, Transfer and Transmission of shares. Shareholders v/s Members of the company Debentures- Meaning and Types, Borrowing powers mortgages and charges.

UNIT – IV

Directors- Managing Directors, Whole time Director, Their qualifications, Appointment, Powers Duties and Liabilities Company meetings Types quorum voting resolution ans minutes

UNIT – V

Majority Power and Minority rights Prevention of oppression and mismanagement Winding – up of companies – Types and Methods.

Suggested Readings:

1.Shukla S.M Company Adhinyam S/B, Agra (Hindi & English)

2. Nowlka jain & Tripathi ; company Law , Universal – Agra (Hindi)

3 Dr .Bajpai & jain ; company Law, M.P. Hindi Granth Academy, Bhopal

4 Chawla & Garg ; Company Law & S. vikas Publishing House. Chand, Delhi.

5 Bagrial A.K. ; Company Law, New Delhi

6.R.N. Nolakha; company Law, R.B.D Jaipur

SECOND YEAR

Course **B.Com.**
Subject Code **B.com 206**

Subject **Banking & Insurance**

Unit I

Principal of Banking ; Definition of Bank, Creation of Money ; Present Structure of Commercial Banks in India . Principles of Management in Banks; Managerial Functions in Bank Indian Banking system- Features , control of credit by RBI , Powers of RBI.

Unit II

Management of Deposits and Advances, Deposit Mobilization, Classification and Nature of Deposit Accounts, Advance, Lending Practice Types of advances Investment Management: Nature of Bank Investment, Liquidity and Profitability Cheques, Bills and their Endorsement Government Securities Procedure of E-Banking.

Unit III

Insurance – Meaning, Need, Types, Functions and Principles. IRDA its function and Importance Insurance as Social Security Tool. Insurance and Economic Development.

Unit IV

Life Insurance: Introduction, Need, Importance, Elements of Contracts and Life Insurance Contract. Settlement of life insurance claims.

Unit V

Organization of General Insurance Corporation and its Subsidiary Companies and its Function Settlement of General Insurance Claims. Health Insurance Need Scope & Importance.

Recommended Books :-

1. Dr. R.L. Nolakha – Principles of Insurance R.B.D. Jaipur
2. Dr. Balchandra Shrivastava Principles of Insurance
3. H.C. Sharma – Banking Law and Practice
4. Dr. Maliram – Banking Law and Practice
5. Dr. V.C. Sinha - Banking Law and Practice
6. Gupta B.P. – Banking in India, R.B.D. Jaipur
7. Dr. Shakti Prathban – Principles of Insurance, Himalaya Publication

**B.COM (Plain)
Scheme
III-Year**

SNO	Subject	Max		Min	
		THEORY	CCE	THEORY	CCE
1	BCOM 301- Income Tax Law & Practice				
2	BCOM 302- Indirect Taxes				
3	BCOM 303- Auditing				
4	BCOM 304- Management Accounting				
5	Foundation Course				
	BCOM-305 PF GROUP- A- I Public Finance				
	BCOM-306 FM GROUP -A-II- Financial Management				
	BCOM-307 PM GROUP-B-I Principals of Marketing				
	BCOM-308 IM GROUP-B-II International Marketing				
	BCOM-309EC GROUP-C-I E-Commerce				
	BCOM-310 FM&IM GROUP-C-II Financial Market & Investment Management				

TOTAL

THIRD YEAR Syllabus

**Course B.Com.
Subject Code BCOM 301-**

Subject- Income Tax Law & Practice

Unit I

General Introduction of Indian Income Tax Act , 1961. Basic Concepts ; Income , Agriculture Income , Casual Income , previous Year , Assessment Year, Gross Total Income ,Total Income , Person Assesses , Residential Status and Tax Liability , Exempted Income.

Unit II

Income from salary , Income from house property.

Unit III Income from Business and Profession, Capital Gains, Income from other Sources.

Unit IV

Set off and carry forward of Losses, Deductions from Gross Total Income , Clubbing of income , Computation of total income and Tax Liability of an Individual.

Unit V

Assessment Procedure , Tax deduction at source , Advance Payment of Tax , Income Tax Authorities , Appeal , Revision and penalties.

Recommended Books :-

1. Student Guide to Income Tax ; Sighania V.K, taxman Delhi

2 Income Tex ; Dr. R.N . Lakhotia

THIRD YEAR

Course **B.Com.**
Subject Code **B.com 302**

Subject Indirect Taxes

Unit 1

Central Excise Duty; Concept , Important definitions; Goods, Excisable Goods, Manufacturer, Classification of Goods and Principals of Classification, Valuation under Central Excise, Ad Valorem Duty and valuation Rules.

Unit II

Custom Duty; Introduction and nature , Types of custom duty, Prohibition of Import and Export , Valuation rules, computation of assessable value and calculation of custom Duty.

Unit III

Central Sales Tax – Introduction and Important definitions , Provisions Relating to Inter State Sale. Determination of Gross Sales and Taxable Turnover.

Unit IV

M.P . VAT; Introduction important definitions , Tax Free Goods , Registration and Licensing of Dealers, Assessment procedure, computation of Taxable Turnover and VAT.

Unit V

M.P. VAT- Tax Payment and recovery of Tax , Input Tax Rebate, Authorities; Powers and Duties. Appeal and Revision . Difficulties in implementation of VAT. Service Tax; Introduction , objectives, Main Provisions, Assessment Procedure and computation of Service Tax.

Recommended Books :-

1. Indirect Taxes ; Sareen V.K., Kalyani Publishers, New Delhi

THIRD YEAR

Course **B.Com.**
Subject Code **B.com 303**

Subject- Auditing

Unit 1

Introduction: Meaning and objectives of Auditing, Types of Audit. Audit Programme , Audit books Working papers and evidences, Preparation before commencing of Audit

Unit II

Internal check system: Routine checking, Internal checking, Internal Audit and Test checking, Internal control and Audit procedure.

Unit III

Vouching, Verification of Assets and Liabilities:- Immovable property, Fictitious Assets, Current Assests, Verification of current and fixed liabilities.

Unit IV

Company Audit: Appointment of auditor, Powers, Duties and Liabilities. Divisible profits and Dividend. Auditor's report : Cleaned and Qualified report

Unit V

Investigation: Objectives Difference between audit and investigations, Process of Investigation. Special Audit of Banking Companies, Educational, Non Profit Institutions and Insurance Companies.

Recommended Books :-

1. Hejdra B.J. and F.V. Macroeconomics, Oxford University Press.
2. Lewise , M.K and P.D. mizan (2001)
3. Gupta S.B .(1994) ;Monetary Economics, S. Chand & Company, New Delhi.

THIRD YEAR

Course B.Com.
Subject Code B.com 304

Subject MANAGEMENT ACCOUNTING

Unit I

Management Accounting ; Meaning , Nature , Scope and functions of management accounting , Role of management accounting in decision making, Management accounting v/s financial accounting and cost accounting. Tool and techniques of management accounting.

Unit II

Financial statement: Meaning, importance, Limitations of financial statements, objectives and methods of financial statements analysis, Ratio analysis, classifications of ratios- Profitability ratios, Turnover ratios and Financial ratios, Advantages of ratio analysis, Limitations of accounting ratios.

Unit III

Statements: Cash Flow Statement (As per Indian Accounting Standard - 3) IFRS- Concept & Importance. Leverages.

Unit IV

Absorption and Marginal Costing: Marginal and Differential costing as tool for decision making – make or buy, Change of product mix, Pricing, Break even analysis, Exploring new markets, Shutdown decisions of Production.

Unit V

Budgetary Control: Meaning of budget and budgetary control: Objectives Merits and limitations, Types of budget: Cash budget and Flexible budget. Concept of management Audit, Responsibility Accounting, Management Reports, Types of reports and quality of good report.

Recommended Books :-

1. Jain S.P. Naraga K.L ; Management Accounting
2. Shashi Gupta ; Management Accounting
3. S.P. Gupta ; Management Accounting
4. Mahesh Agrawal Mukes jain ; Management Accounting
- 5 . Agrawal and Gupta ; Management Accounting R.B.D. jaipur
- 6; Trivedi , Sharma and Mehta; Management Accounting , Devi Ahilya V.V. Publication.

THIRD YEAR

Course B.Com.

Subject - Public Finance

Subject Code B.com Group-A -I

Unit I

Public Finance; Meaning , Nature, Scope and Importance. Difference between private and public finance. Principle of maximum social advantage. Role of state in public finance.

Unit II

Sources of Revenue ; Taxes, Loans, Grants and Aid – Meaning and types, canons of taxation, problem of Justice in taxation , Incidence of taxation, Taxable capacity . Impact of Taxation & Tax evasion characteristics of Indian Tax System, Defects & steps of reform.

Unit III

Principle of public expenditure, principle of public debts and its methods of redemption . Effects of public expenditure on production and distribution. Public debt in India.

Unit IV

Public finance in India; Sources of revenue of central and state govt, concept and types of budget, Fiscal Deficit , Deficit financing and Deficit Budget . Financial relation between central and state.

Unit V

Constitution and function of finance commission , Recommendation of latest finance commission, Latest budget of central and M.P Govt. Main heads of Revenue & Expenditure of central & state government NITI AYOOG- Establishment and objective.

Recommended Books :-

1. R.C. Saxena ; Auditing , Himalaya, Publishing , Bombay
- 2-Tendon B.N. Principle of Auditing S. chandel & co. Delhi.
- 3 Sharma T.R. ;Auditing Principles and Problems, S/B Agra
- 4 Jain , Khandelwal ;Auditing , R.B.D. jaipur

THIRD YEAR

Subject Code **BCOM-306 FM** GROUP –A-II **Financial Management. Subject** **Financial Management.**

UNIT – I

Financial Management ; Meaning Scope , Nature Finance goals, Profit vs. wealth maximization; Financial functions- Investment, financing and dividend decision , Financial Planning.

UNIT – II

Capital Structure ; Meaning and determinants . Operating and Financial Leverage ; Their measure; Effects on profit , analyzing alternate financial plans, combined financial and operating leverage.

UNIT – III

Capital Budgeting; Nature of investment decisions, investment evaluation criteria, payback period , accounting rate of return, net present value , internal rate of return profitability index , NPV and IRR comparison.

UNIT – IV

Cost of capital; Significance of cost of capital ; Calculating cost of debt , preference shares, equity capital , retained earning , Weighted Average cost of capital . Dividend policies; form of dividends, stability in dividends and determinates , issues in dividend policies, Walter’s modal , Gordon’s Model, M.M.. Hypothesis.

UNIT – V

Management of working capital; Nature types and importance of working capital, Operating cycle and factors determining working capital requirement , Introduction of Management of cash , Receivables and Inventories.

Suggested Readings:

- 1. Khan M.Y.& Jain P.K. ; Financial Management . Tata McGraw Hill, New Delhi**
- 2.Pandey I.M. ; Financial Management , Vikas publishing house , New Delhi**

THIRD YEAR

Subject Code **BCOM-307 IM GROUP-B-II**

Subject Principals of marketing

Unit-I

Marketing : Introduction, Nature and Scope of Marketing, Importance of Marketing, Marketing Concept: Traditional and Modern. Selling V/S Marketing, Marketing Mix, Marketing Environment.

Unit-II

Consumer Behaviour and Marketing Segmentation : Nature, Scope and Significance of consumer behavior, Market Segmentation – Concept and importance. Bases for market segmentation.

Unit -III

Product: Concept of product, consumer and industrial goods; Product planning and development, packaging role and functions, Brand name and trade mark; After sales service; Product life cycle concept.

Unit-IV

Price: Importance of price in the Marketing Mix, Factors affecting price of a product/ services. Discounts and rebates. Distribution Channels – concept and role; Types of distribution channel; Factors affecting choice of a distribution channel; Retailer and Wholesaler; Physical distribution of goods, Transportation, Warehousing.

Unit-V

Sales Promotion : Methods of promotions; Optimum promotion mix Advertising media- their relative merits and limitations; Characteristics of and effective advertisement; Personal selling; Selling as a career; Qualities of a successful sales person; Functions of Salesman.

Suggested Readings:

- 1 Philip Kotler Marketing Management; Prentice Hall.
- 2 William M Pride and C.C. Ferrell Marketing Houghton – Mifflin Boston
- 3 R.L. Nolakha Principal of Marketing R.B.D. Jaipur

THIRD YEAR

Subject Code **BCOM-308 IM GROUP-B-II**

Subject International marketing

Unit I

International Marketing – Definitions, Nature and Scope of International market, Domestic Marketing V/s International Marketing , Decisions relating Entry in the Foreign Market .

Unit II

Product planning for International Market , product designing , Advertising Branding and packaging.

Unit III

International pricing – Factors Influencing International price, pricing process and Methods , International price Quotation and payments conditions.

Unit IV

International Distribution Channels and Logistics decisions, Selection and appointment of Foreign Sales Agent.

Unit V

Indian Import – Export Policy and practice. Steps of commencement of an Export Business, Exporting pricing and Export finance.

Recommended Books :-

- 1.P.K jain ; International Marketing
2. Sharma & Sharma ; International Marketings
3. Gopal Raja ; International Marketing, vikash publishing House, New Delhi

THIRD YEAR

Subject Code- **BCOM-309 FM&IM GROUP-C-I**

Subject- E-Commerce

Unit-I

Concept of E-Commerce:- Meaning Importance in the context of Modern Business Advantages of E-Commerce (as comparison with Traditional and Modern Marketing)

Unit-II

Categories of E-Commerce (Models):- Business to consumers (B to C) Model- Basic concept major activities, major challenges. Model of B to C portals, e-tailor Business to Business (B to B) Model - Basic major activities, types of B to B market. Other models- Business to Government (B to G) , Consumer to consumer (C to C) ,Consumer to Business (C to B)

Unit-III

E-CRM (Electronic customer's relationship management), Concepts, features, goals of e-CRM Business framework, three phases of E-CRM, Types of E-CRM, Functional Component of E-CRM

Unit-IV

E-Payments

Types of E-Payments- Payment card, Credit Card & Debit Card, Electronic or Digital cash Electronic or Digital wallet, smart card. Basic concepts on online Banking (Core Banking solution or CBS)

Unit-V

Introduction to ERP (Enterprises resource planning): Concept, Major characteristics, level of ERP, Benefits of ERP, Modules of ERP, phases of ERP implementation, Limitations of ERP.

Recommended Books :-

- 1 E-Commerce S.K. Katariya & sons
- 2 E-Comm. In India LAP. Lamberi Pub.
- 3 Web commerce technology Addison- Wesley MC Graw Hill
- 4 E-Commerce fundamental and Application Wiley India, Henra. chan

THIRD YEAR

Subject Code- **BCOM-310 FM&IM GROUP-C-II**

Subject- Financial Market & Investment Management

Unit-1 An overview of Financial Market in India. Money market – Indian money market- Composition and structure (a) Acceptance Houses (b) Discount House (c) call money market.

Unit -2 Capital Market ; Security Markets (a) New issue markets (b) secondary markets, Functions and role of stock Exchange, Stock Exchange, Stock Exchanges, National stock Exchange (NSE) Bombay stock Exchanges (BSE) investors protection; Grievance concerning stock Exchanges Dealings and their Removal , Grievance cell in stock Exchange , Security Exchange Board of India (SEBI)

Unit-3 Financial Services , Merchant Banking- Functions and Role, SEBI Guidelines, Ascertainment of credit Ration concept , Function and Types.

Unit-4 Investment , Meaning , Nature , Objectives and process, types of investment, alternatives of investment , Negotiable and non – negotiable instruments . Security Analysis – Fundamental, Economic, industrial and Technical Analysis.

Unit-5 Measurement of Return and Risk, Systematic and Unsystematic Risk , Security Risk and Return Analysis. Efficient Market Hypothesis- Weak, Semi Strong and strong Market capital Assets pricing modal.

Suggested Reading ;

Gupta S.B ; Monetary planning of India S. chand , new Delhi

Khan M.Y. ; Indian Financial System –Theory and practice , Tata Mc.Graw Hill , New Delhi

Rastogi R.P ;Investment management .

Pendian p. ; Security Analysis and portfolio management.