

**SYLLABUS  
B.COM. PART-III**

**GROUPING OF SUBJECTS AND SCHEME OF  
EXAMINATION**

| Subject  |    | Max.  | Min. |
|--|----|-------|------|
| <b>Foundation Course</b>                                   |    |       |      |
| I. Hindi Language  |    | 75    | 26   |
| II. English Language                                       |    | 75    | 26   |
| <b>Compulsory Groups</b>                                   |    |       |      |
| <b>Group-I</b>   |    |       |      |
| I. Income Tax  | 75 | } 150 | 50   |
| II. Auditing   | 75 |       |      |
| <b>Group-II</b>  |    |       |      |
| I. Indirect Taxes  | 75 | } 150 | 50   |
| II. Management Accounting                                  | 75 |       |      |
| <b>Group-III Optional</b>                                  |    |       |      |
| <b>Option Group A (Finance Area)</b>                       |    |       |      |
| I. Financial Management                                    | 75 | } 150 | 50   |
| II. Financial Market Operations                            | 75 |       |      |
| <b>Option Group B (Marketing Area)</b>                     |    |       |      |
| I. Principles of Marketing                                 | 75 | } 150 | 50   |
| II. International Marketing                                | 75 |       |      |
| <b>Option Group C (Commercial Area)</b>                    |    |       |      |
| I. Information Technology and its Applications in Business | 75 | } 150 | 50   |
| II. Essential of e-Commerce                                | 75 |       |      |
| <b>Option Group D (Money Banking &amp; Insurance Area)</b> |    |       |      |
| I. Fundamental of Insurance                                | 75 | } 150 | 50   |
| II. Money & Banking System                                 | 75 |       |      |

B.COM PART III

COMPULSORY CORE COURSE

TITLE OF PAPER - Group-I - PAPER – I - INCOME TAX

OBJECTIVE

It enables the students to know the basics of Income Tax Act and its implications.

M.M. 75

| Present syllabus   | Proposed syllabus  | Remark  |
|--|--|---|
| UNIT-I Basic Concepts : Income, agricultural Income, casual income, assessment year, previous year, gross total income, total income, person. Basis of charge : Scope of total income, residence and tax liability, income which does not form part of total income. | UNIT-I Basic Concepts : Income, agricultural Income, casual income, assessment year, previous year, gross total income, total income, person. Basis of charge : Scope of total income, residence and tax liability, income which does not form part of total income. | No change                                     |
| UNIT-II Heads of Income : Salaries; Income from house property.  | UNIT-II Heads of Income : Salaries; Income from house property.  | No change                                     |
| UNIT-III Profit and gains of business or profession, including provisions relating to specific business; Capital gains, Income from other sources.   | UNIT-III Profit and gains of business or profession, including provisions relating to specific business; Capital gains, Income from other sources.   | No change                                     |
| UNIT-IV Computation of Tax Liability : Set-off and carry forward of losses; Deduction from gross total income. Aggregation of income; Computation of total income and tax liability of and individual, H.U.F., and firm.   | UNIT-IV Computation of Tax Liability : Set-off and carry forward of losses; Deduction from gross total income. Aggregation of income; Computation of total income and tax liability of individual and & HUF,   | Omitted firm.                                 |
| UNIT-V Tax Management : Tax deduction at source; Advance payment of tax; Assessment procedures; Tax planning for individuals. Tax evasion, Tax Avoidance and Tax planning. Tax   | UNIT-V Tax Management : Tax deduction at source; Advance payment of tax; Assessment procedures; Tax planning for individuals. Tax evasion, Tax Avoidance and Tax planning. Tax   | Addition of practical work relating important |

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|---|---|--------|
| Administration : Authorities, appeals, penalties. | Administration : Authorities, appeals, penalties.<br>Preparation of return of income<br>-Manually and on line | forms. |
|---|---|--------|

Suggested Reading :

1. Singhania V.K. : Students Guide to Income Tax; Taxmann, Delhi.
2. Prasad, Bhagwati : Income Tax Law & Practice; Wily Publication, New Delhi.
3. Mehrotra H.C. : Income Tax Law & Accounts : Sahitya Bhawan, Agra.
4. Girish Ahuja and Ravi Gupta : Systematic approach to income tax : Sahitya Bhawan Publications, New Delhi.
5. Chandra Mahesh and Shukla D.C. : Income Tax Law and Practice; Pragati Publications, New Delhi.
6. R.K. Jain : Income Tax & Law (Hindi & English) Sahitya Bhawan, Publication, Agra

B.COM PART III

COMPULSORY CORE COURSE

PAPER – II

Group-II - PAPER – I - **INDIRECT TAXES WITH GST**

OBJECTIVE

This course aims at imparting basic knowledge about GST and apply the provisions of GST law to various situations.

M.M. 75

| Present syllabus  | Proposed syllabus  | Remark  |
|---|--|---|
| UNIT-I Central Excise : Nature and scope of Central Excise; Important terms and definitions under the Central Excise Act; General procedures of central excise; Clearance and excisable goods; Concession to small scale industry under Central Excise Act. | UNIT-I Customs : Role of customs in international trade; Important terms and definitions goods; Duty; Exporter; Foreign going vessel; Aircraft goods; Import; Import Manifest; Importer; Prohibited goods; Shipping bill; Store; Bill of lading; Export manifest; Letter of credit; Kinds of duties - basic, auxiliary, additional or countervailing; Basics of levy ad valorem, specific duties; Prohibition of export and import of goods, and provisions regarding notified & specified goods; Import of goods - Free import and restricted import; Type of import - import of cargo, import of personal baggage, import of stores. Clearance Procedure - For home consumption, for warehousing for re-export; Clearance procedure for import by post; Prohibited exports; Canalised exports; Export against licensing; Type of exports export of cargo, export of baggage; Export of cargo by land, sea, and air routes. | Due to – Constitutional amendment (change in tax structure) |
| UNIT-II State Excise, CENVAT. Detail study of State Excise during calculation of Tax.   | UNIT-II State Excise, CENVAT. Detail study of State Excise during calculation of Tax.  |   |
| UNIT-III Customs : Role of customs in international   | UNIT-III INTRODUCTION TO GOODS AND   |   |

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| <p>trade; Important terms and definitions goods; Duty; Exporter; Foreign going vessel; Aircraft goods; Import; Import Manifest; Importer; Prohibited goods; Shipping bill; Store; Bill of lading; Export manifest; Letter of credit; Kinds of duties - basic, auxiliary, additional or countervailing; Basics of levy ad valorem, specific duties; Prohibition of export and import of goods, and provisions regarding notified &amp; specified goods; Import of goods - Free import and restricted import; Type of import - import of cargo, import of personal baggage, import of stores. Clearance Procedure - For home consumption, for warehousing for re-export; Clearance procedure for import by post; Prohibited exports; Canalised exports; Export against licensing; Type of exports export of cargo, export of baggage; Export of cargo by land, sea, and air routes.</p> | <p>SERVICES TAX (GST) -Objectives and basic scheme of GST, Meaning – Salient features of GST – Subsuming of taxes –Benefits of implementing GST , Structure of GST (Dual Model) – Central GST – State / Union Territory GST – Integrated GST<br/>GST Council: Structures Power and Functions. Provisions for amendments.</p>  |  |
| <p>UNIT-IV Central Sales Tax : Important terms and definitions under the Central Sales Tax Act 1956 - Dealer, declared good, place of business, sale, sale price, turnover, year, appropriate authority ; Nature and scope of Central Sales Tax Act; Provisions relating to inter-state sales; Sales in side a state; Sales/purchase in the course of imports and exports out of India. Registration of dealers and procedure thereof; Rate of tax; Exemption of subsequent sales; Determination of</p>   | <p>UNIT-IV<br/>Registration under GST: Procedure for registration, Persons liable for registration, Persons not liable for registration, Compulsory registration. Exempted goods and services - Rates of GST.<br/>Procedure relating to Levy: (CGST &amp; SGST): Scope of supply, Tax liability on Mixed and Composite supply, Time of supply of goods and services, Value of taxable supply.<br/>E-way-Billing</p> |  |

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| turnover.   |  |  |
| UNIT-V State Commercial Tax (Chhattisgarh)<br>Definition, Registration, Tax liability, Procedure of Computation & Collection of Tax, Penalties & Prosecution calculation of Tax. VAT Preliminary Knowledge. | UNIT-V ASSESSMENT AND RETURNS -<br>Input tax Credit: Eligibility, Apportionment, Inputs on capital goods, Distribution of credit by Input Service Distributor (ISD)<br>Furnishing details of outward supplies and inward supplies, First return, Annual return and Final return. |  |

Suggested Reading :

1. Deloitte: GST Era Beckons, Wolters Kluwer.
2. Madhukar N Hiregange: Goods and Services Tax, Wolters Kluwer.
3. All About GST: V.S Datey - Taxman's.
4. Guide to GST: CA. Rajat Mohan,
5. Goods & Services Tax – Indian Journey: N.K. Gupta & Sunnania Batia, Barat's Publication
6. Goods & Services Tax – CA. Rajat Mohan,
7. Goods & Services Tax: Dr. Sanjiv Agrawal & CA. Sanjeev Malhotra.
8. GST - Law & Practice: Dr. B.G. Bhaskara, Manjunath. N & Naveen Kumar IM,
9. Understanding GST : Kamal Garg, Barat's Publication

### B.COM PART III

#### COMPULSORY CORE COURSE

TITLE OF PAPER - Group-II - PAPER – II -MANAGEMENT ACCOUNTING

#### OBJECTIVE

This course provides the students an understanding of the application of accounting techniques for management.

M.M. 75

| Present syllabus  | Proposed syllabus   | Remark    |
|---|---|-----------|
| UNIT-I Management Accounting : Meaning, nature, scope, and functions of management Accounting ; Role of management accounting in decision making; Management accounting vs financial accounting; Tools and techniques of management accounting ;Financial statement; Objectives and methods of financial statements analysis; Ratio analysis; Classification of ratios - Profitability ratios, turnover ratios, liquidity ratios,turnover ratios; Advantages of ratio analysis; Limitations of accounting ratios. | UNIT-I Management Accounting : Meaning, nature, scope, and functions of management Accounting ; Role of management accounting in decision making; Management accounting vs financial accounting; Tools and techniques of management accounting ;Financial statement; Objectives and methods of financial statements analysis; Ratio analysis; Classification of ratios - Profitability ratios, turnover ratios, liquidity ratios,turnover ratios; Advantages of ratio analysis; Limitations of accounting ratios. | No change |
| UNIT-II Funds Flow Statement as per Indian Accounting Standard 3, cash flow statement.  | UNIT-II Funds Flow Statement as per Indian Accounting Standard 3, cash flow statement.  |           |
| UNIT-III Absorption and Marginal Costing : Marginal and differential costing as a tool for decision making - make or buy; Change of product mix; Pricing, Break-even analysis; Exploring new markets; Shutdown decisions.   | UNIT-III Absorption and Marginal Costing : Marginal and differential costing as a tool for decision making - make or buy; Change of product mix; Pricing, Break-even analysis; Exploring new markets; Shutdown decisions.   |           |
| UNIT-IV Budgeting for profit Planning and control : Meaning of budget and budgetary control;Objectives; Merits and limitations; Types of budgets; Fixed and   | UNIT-IV Budgeting for profit Planning and control : Meaning of budget and budgetary control;Objectives; Merits and limitations; Types of budgets; Fixed and   |           |

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|---|---|--|
| flexible budgeting;<br>Control ratios; Zero base budgeting; Responsibility<br>accounting; Performance<br>budgeting.   | flexible budgeting;<br>Control ratios; Zero base budgeting; Responsibility<br>accounting; Performance<br>budgeting.   |  |
| UNIT-V Standard Costing and Variance Analysis :<br>Meaning of standard cost and standard<br>costing; Advantages and application; Variance analysis -<br>material; Labour and<br>overhead (Two-way analysis); Variances. | UNIT-V Standard Costing and Variance Analysis :<br>Meaning of standard cost and standard costing;<br>Advantages and application; Variance analysis -<br>material; Labour and<br>overhead (Two-way analysis); Variances. |  |

Suggested Reading :

1. Arora M.N. : Cost Accounting - Principles and Practice, Vikas, New Delhi.
2. Jain S.P. & Narang K.L. : Cost Accounting; Kalyani, New Delhi.
3. Anthony, Rogert & Reece, at al : Principles of Management Accounting; Richard Irwin Inc.
4. Horngren, Charles, Foster and Datar et al : Cost Accounting - A Managerial Emphasis;Prentice Hall, New Delhi.
5. Khan M.Y. and Jain P.K. : Management Accounting : Tata McGraw Hill, New Delhi.
6. Kaplan R.S. and Atkonson A.A. : Advanced Management Accounting; Printice Hall India,New Delhi.
7. J.K. Agrawal & R.K. Agrawal : Jaipur (English & Hindi ).
8. Dr. M.R. Agrawal : Minakshi Prakashan Meruth.
9. Dr. S.P. Gupta - Agra (Hindi & English).

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### B.COM PART III

**COMPULSORY CORE COURSE**

**TITLE OF PAPER - Group-I - PAPER – II - AUDITING**

**OBJECTIVE**

This course aims at imparting knowledge about the principles and methods of auditing and their applications.

M.M. 75

| Present syllabus  | Proposed syllabus   | Remark   |
|---|---|--|
| UNIT-I Introduction : Meaning and objectives of auditing; Types of audit; Internal audit.Audit Process : Audit programme; Audit note books; Working papers and evidences.   | UNIT-I Introduction : Meaning and objectives of auditing; Types of audit; Internal audit.Audit Process : Audit programme; Audit note books; Working papers and evidences.   | No change  |
| UNIT-II Internal Check System : Internal control. Audit Procedure : Vouching : Verification of assets and liabilities.  | UNIT-II Internal Check System : Internal control. Audit Procedure : Vouching : Verification of assets and liabilities.  | No change  |
| UNIT-III Audit of Limited Companies :<br>a. Company auditor - Appointment, powers, duties, and liabilities.<br>b. Divisible profits and dividend.<br>c. Auditor's report - standard report and qualified report.<br>d. Special audit of banking companies.<br>e. Audit of educational institutions.<br>f. Audit of Insurance companies. | UNIT-III Audit of Limited Companies :<br>a. Company auditor –Qualification, Appointment, powers, duties, Resignation and liabilities.<br>b. Divisible profits and dividend.<br>c. Auditor's report - standard report and qualified report.<br>d. Special audit of banking companies.<br>e. Audit of educational institutions.<br>f. Audit of Insurance companies. | Added Qualification and Resignation of company auditor |
| UNIT-IV Investigation : Investigation; Audit of non profit companies,<br>a. Where fraud is suspected, and<br>b. When a running a business is proposed.<br>c. Varifications & Valuation of assets.   | UNIT-IV Investigation : Investigation; Audit of non profit companies,<br>a. Where fraud is suspected, and<br>b. When a running a business is proposed.<br>c. Varifications & Valuation of assets.   | No change  |

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| <p>UNIT-V Recent Trends in Auditing : Nature and significance of cost audit; Tax audit; Management audit. Company auditing - Qualification, Appointment, Resignation and liabilities.</p> | <p>UNIT-V Recent Trends in Auditing : Nature and significance of cost audit; Tax audit; Management audit .</p> | <p>Omitted company auditing - Qualification , Appointment and Liabilities and merge it in II unit</p> |
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Suggested Reading :

1. Gupta KaPal : Contemporary Auditing : Tata Mcgraw Hill, New Delhi.
2. Tandon B.N. : Principles of Auditing : S. Chand & Co., New Delhi.
3. Pagare Dinkar : Principles and Practice of Auditing : Sultan Chand, New Delhi.
4. Sharma T.R. : Auditing Principles and Problems, Sahitya Bhawan, Agra.
5. Shukla S.M. : Auditing - Shahitya Bhavan, Agra, (Hindi)
6. Batliboy : Auditing.

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### B.COM PART III

OPTIONAL GROUP A (Finance Area)

TITLE OF PAPER - FINANCIAL MANAGEMENT

PAPER - I

OBJECTIVE

The objective of this course is to help students understand the conceptual framework of financial management.

M.M. 75

| Present syllabus  | Proposed syllabus   | Remark    |
|---|---|-----------|
| UNIT-I Financial Management : Financial goals; Profit vs wealth maximization; Financial functions-investment, financing, and dividend decisions; Financial planning.  | UNIT-I Financial Management : Financial goals; Profit vs wealth maximization; Financial functions-investment, financing, and dividend decisions; Financial planning.  | No change |
| UNIT-II 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-II 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-III Cost of Capital : Significance of cost of capital; Calculating cost of debt; Preference shares, equity capital, and retained earnings; Combined (weighted) cost of capital. Operating and financial Leverage : Their measure; Effects on profit, analyzing alternate financial plans, combined financial and operating leverage. | UNIT-III Cost of Capital : Significance of cost of capital; Calculating cost of debt; Preference shares, equity capital, and retained earnings; Combined (weighted) cost of capital. Operating and financial Leverage : Their measure; Effects on profit, analyzing alternate financial plans, combined financial and operating leverage. |           |
| UNIT-IV Capital Structure : Theories and determinates. Dividend Policies : Issues in dividend policies; Walter's model; Gordon's model; M.M. Hypothesis, forms of dividends and stability in dividends, determinats.  | UNIT-IV Capital Structure : Theories and determinates. Dividend Policies : Issues in dividend policies; Walter's model; Gordon's model; M.M. Hypothesis, forms of dividends and stability in dividends, determinats.  |           |
| UNIT-V Management of Working Capital : Nature of  | UNIT-V Management of Working Capital : Nature of  |           |

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| <p>working capital, significance of working capital, operating cycle and factors determining of working capital requirements,<br/>Management of working capital - cash, recevables, and inventories.</p> | <p>working capital, significance of working capital, operating cycle and factors determining of working capital requirements,<br/>Management of working capital - cash, recevables, and inventories.</p> |  |
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Suggested Reading :

1. Van Home J.C. : Financial Management and Policy; Prentice Hall of India, New Delhi.
2. Khan M.Y. and Jain P.K. : Financial Management, Text and Problems; Tata McGraw Hill, New Delhi.
3. Prasanna Chandra L Financial Management Theory and practice; Tata McGraw Hill, New Delhi.
4. Pandey I.M. : Financial Management Vikas Publishing Hous, New Delhi.
5. Brigham E.F. Gapenski L.C., and Ehrhardt M.C. : Financial Management - Theory and Practice; Harcourt College Publishers, Singapore.
6. Bhalla V.K. : Modern Working Capital Management, Anmol Pub. Delhi.

### B.COM PART III

OPTIONAL GROUP A (Finance Area)

TITLE OF PAPER - FINANCIAL MARKET OPERATIONS

PAPER – II

OBJECTIVE

This course aims at acquainting the students with the working of financial markets in India.

M.M. 75

| Present syllabus   | Proposed syllabus   | Remark   |
|--|---|--|
| UNIT-I Money Market : Indian money market's composition and structure; (a) Acceptance houses, (b) Discount houses and (c) Call money market; Recent trends in Indian money market.   | UNIT-I Money Market : Indian money market's composition and structure; (a) Acceptance houses, (b) Discount houses and (c) Call money market; Recent trends in Indian money market.  | No change  |
| UNIT-II Capital Market : Security market - (a) New issue market, (b) Secondary market; Functions and role of stock exchange; listing procedure and legal requirements; Public issue - pricing and marketing; Stock exchanges - National Stock Exchange and over the counter exchanges. | UNIT-II Capital Market : Security market - (a) New issue market, (b) Secondary market; Functions and role of stock exchange; listing procedure and legal requirements; Public issue - pricing and marketing; Stock exchanges - National Stock Exchange ,Bombay stock exchange | Omitted over the counter exchanges and added Bombay stock exchange |
| UNIT-III Securities contract and Regulations Act : Main provisions. Investors Protection : Grievances concerning stock exchange dealings and their removal; Grievance cells in stock exchanges; SEBI; Company Law Board; Press; Rmedy through courts.                                  | UNIT-III Securities contract and Regulations Act : Main provisions. Investors Protection : Grievances concerning stock exchange dealings and their removal; Grievance cells in stock exchanges; SEBI; Company Law Board; Press; Rmedy through courts.                         | No change  |
| UNIT-IV Functionaries on Stock Exchanges : Brokers, sub brokers, market makers, jobbers, portfolio consultants, institutional investors, and NRIs.   | UNIT-IV Functionaries on Stock Exchanges : Brokers, sub brokers, market makers, jobbers, portfolio consultants, institutional investors, and NRIs.  | No change  |
| UNIT-V Financial Services : Marchant banking -   | UNIT-V Financial Services : Marchant banking -  | No change  |

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|---|---|--|
| Functions and roles; SEBI guide-lines; Credit rating - concept, functions, and types. | Functions and roles; SEBI guide-lines; Credit rating - concept, functions, and types. |  |
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Suggested Reading :

1. Chandler M.V. and Goldfeld S.M. : Economics of money and Banking, Harper and Row, New Delhi.
2. Gupta Suraj B. Monetary Economics; s. chand and Co. New Delhi.
3. Gupta Suraj B. Monetary Planning in India; Oxford, Delhi.
4. Bhole L.M. : Financial Markets and Institutions : Tata McGraw Hill, New Delhi.
5. Hooda R.P. : Indian Securities Market - Investors view point; Excell Books, New Delhi.
6. R.B.I. : Functions and Working.
7. R.B.I. : Report in Currency and Finance.
8. R.B.I. : Report of the Committee to Review the working of the Monetary system Chakravarty committee.
9. R.B.I. : Report of the Committee on the Financial System, Narsimham Committee.

### B.COM PART III

OPTIONAL GROUP B (Marketing Area)

TITLE OF PAPER - PRINCIPLES OF MARKETING

PAPER – I

#### OBJECTIVE

The Objective of this course is to help students to understand the concept of marketing and its applications.

M.M. 75

| Present syllabus   | Proposed syllabus   | Remark    |
|--|---|-----------|
| UNIT-I Introduction : Nature and scope of marketing; Importance of marketing as a business function, and in the economy; Marketing concepts - traditional and modern; Selling vs. marketing; Marketing mix; Marketing environment.   | UNIT-I Introduction : Nature and scope of marketing; Importance of marketing as a business function, and in the economy; Marketing concepts - traditional and modern; Selling vs. marketing; Marketing mix; Marketing environment.  | No change |
| UNIT-II Consumer Behaviour and Market Segmentation : Nature, scope, and significance of consumer behaviour; Market segmentation - concept and importance; Bases for market segmentation.   | UNIT-II Consumer Behaviour and Market Segmentation : Nature, scope, and significance of consumer behaviour; Market segmentation - concept and importance; Bases for market segmentation.  | No change |
| 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. Price : Importance of price in the marketing mix; Factors affecting price of a product/<br>Service ; Discounts and rebates. | 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. Price : Importance of price in the marketing mix; Factors affecting price of a product/service; Discounts and rebates. | No change |
| UNIT-IV Distributions Channels and Physical Distribution; Distribution channels - Concept and role; Types of distribution channels. Factors affecting  | UNIT-IV Distributions Channels and Physical Distribution; Distribution channels - Concept and role; Types of distribution channels. Factors affecting choice of a   | No change |

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| choice of a distribution channel;Retailer and wholesaler; Physical distribution of goods; Transportation, Warehousing, Inventory control; Order processing.  | distribution channel; Retailer and wholesaler; Physical distribution of goods; Transportation, Warehousing, Inventory control; Order processing.  |                                  |
| UNIT-V Promotion : Methods of promotion; Optimum promotion mix; Advertising media – their relative merits and limitations; Characteristics of an effective advertisement; Personal selling; Selling as a career; Classification of successful sales person; Functions of salesman. | UNIT-V Promotion : Methods of promotion; Optimum promotion mix; Advertising media – their relative merits and limitations; Characteristics of an effective advertisement; Personal selling; Selling as a career; Classification of successful sales person; Functions of salesman. Recent development in marketing –social marketing, online marketing, Direct marketing , Services marketing, Green marketing. | Added Recent trends in marketing |

Suggested Reading :

1. Philip Kotler : Marketing Management Englewood Cliffs; Prentice Hall, N.J.
2. William M. Pride and O.C. Ferrell : Marketing : Houghton - Mifflin Boston.
3. Stanton W.J. Etzel Michael J., and Walker Bruce J. Fundamentals of Marketing; McGraw Hill, New York.
4. Lamb Charles W., Hair Joseph F. and McDaniel Carl : Principles of Marketing; South- Western-Publishing, Cincinnati, Ohio.
5. Cravens David W. Hills Gerald E., Woodruff Robert B : Marketing management : Richard D. Irwin, Homewood Illinois.
6. Kotler Philip and Armstrong Gary : Principles of Marketing; Prentice Hall of India, New Delhi.
7. Dr. R.C. Agrawal, Agra.
8. Dr. S.C. Saxena Agra.
9. Dr. S.K. Jain, Hindi Granth Academi. M.P.
10. Dr. N.C. Jain

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### B.COM PART III

OPTIONAL GROUP B (Marketing Area)

TITLE OF PAPER - INTERNATIONAL MARKETING

PAPER – II

OBJECTIVE

This course aims at acquainting student with the operations of marketing in international environment.

M.M. 75

| Present syllabus   | Proposed syllabus  | Remark          |
|--|--|-----------------|
| UNIT-I International Marketing : Nature, definition, and scope of international marketing;<br>Domestic marketing vs. International marketing;<br>International environment external and internal.  | UNIT-I International Marketing : Nature, definition, and scope of international marketing;<br>Domestic marketing vs. International marketing;<br>International environment external and internal.  | No change       |
| UNIT-II Identifying and Selecting Foreign Market : Foreign market entry mode decisions. Product Planning for international Market : Product designing; Standardization vs. adaptation ; Branding and packaging; Labeling and quality issues; After sales service. International Pricing : Factors Influencing International price; Pricing process-process and methods; International price quotation and payment terms. | UNIT-II Identifying and Selecting Foreign Market : Foreign market entry mode decisions. Product Planning for international Market : Product designing; Standardization vs. adaptation ; Branding and packaging; Labeling and quality issues; After sales service. International Pricing : Factors Influencing International price; Pricing process-process and methods; International price quotation and payment terms. | No change       |
| UNIT-III Promotion of Product/Services Abroad : Methods of international promotion; Direct mail and sales literature; Advertising; Personal selling; Trade fairs and exhibitions.  | UNIT-III Promotion of Product/Services Abroad : Methods of international promotion; Direct mail and sales literature; Advertising; Personal selling; Trade fairs and exhibitions.  | No change       |
| UNIT-IV International Distribution : Distribution channels and logistics decisions; Selection and appointment of foreign sales agents.   | UNIT-IV International Distribution : Distribution channels and logistics decisions; Selection and appointment of foreign sales agents.   | No change       |
| UNIT-V Export Policy and Practices in India : Exim policy - an overview; Trends in India's foreign trade; Steps in   | UNIT-V Export Policy and Practices in India : Exim policy - an overview; Trends in India's foreign trade;  | Added Marketing |

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| starting an export business; Product selection; Market selection; Export pricing; Export finance; Documentation; Export procedures; Export assistance and incentives. | Steps in starting an export business; Product selection; Market selection; Export pricing; Export finance; Documentation; Export procedures; Export assistance and incentives.<br>Marketing Control Process | Control Process |
|---|---|-----------------|

Suggested Reading :

1. Bhattacharya R.L. and Varshney B. : International Marketing Management; Sultan Chand, New Delhi.
2. Bhattacharya B. : Export Marketing Strategies for Success; Global Press, New Delhi.
3. Keegan W.J. : Multinational Marketing Management; Prentice Hall, New Delhi.
4. Kriplani V. : International marketing; Prentice Hall New Delhi.
5. Taggart J.H. and Moder Mott. M.C. : The Essence of International Business; Prentice Hall New Delhi.
6. Kotler Phillip : Principles of Marketing; Prentice Hall New Delhi.
7. Fayer Weather John : International Marketing; Prentice Hall N.J.
8. Caterora P.M. and Keavenay S.M. : Marketing an international Perspective; Erwin Homewood, Illinois.
9. Paliwala, Stanely J. The Essence of International marketing; Prentice Hall, New Delhi.

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### B.COM PART III

OPTIONAL GROUP C (Commercial Area)

TITLE OF PAPER - INFORMATION TECHNOLOGY AND ITS APPLICATIONS IN BUSINESS

PAPER – I

OBJECTIVE

The objective of the course is to familiarize the students with the innovation information technology and how it affects business. An understanding of the group rules of these technologies will enable the students to appreciate the nitty-gritty Commerce.

M.M. 75

| Present syllabus   | Proposed syllabus  | Remark    |
|--|--|-----------|
| UNIT-I Information Revolution and information Technology (IT) : Deployment of Business; Basic features of IT; Impact of IT on business environment and social fabric; Invention of writing; Written books; Printing Press and movable type Gutenberg's invention; Radio; telephone, wireless and satellite communication computing and dissemination of information and knowledge and convergence technologies (Internet with Wireless- WAP).                | UNIT-I Information Revolution and information Technology (IT) : Deployment of Business; Basic features of IT; Impact of IT on business environment and social fabric; Invention of writing; Written books; Printing Press and movable type Gutenberg's invention; Radio; telephone, wireless and satellite communication computing and dissemination of information and knowledge and convergence technologies (Internet with Wireless-WAP).                 | No change |
| UNIT-II Fundamentals of Computer : Data, information and EDP : Data, information and concept of data and information; Levels of information from data; processing; Electronic data processing; Electronic machines; a. Number Systems and Codes : Different number systems - binary, octal decimal, hexagonal, and their conversion codes used in computers; Bed, EBCDIC, ASCII; Gray and conversions. b. Computer Arithmetic and Gates : Binary arithmetic, | UNIT-II Fundamentals of Computer : Data, information and EDP : Data, information and concept of data and information; Levels of information from data; processing; Electronic data processing; Electronic machines; a. Number Systems and Codes : Different number systems - binary, octal decimal, hexagonal, and their conversion codes used in computers; Bed, EBCDIC, ASCII; Gray and conversions. b. Computer Arithmetic and Gates : Binary arithmetic, |           |