

B. Com. SIXTH SEMESTER

Nomenclature of Course : Management Accounting

Duration of Examination : 3 Hours

Maximum Marks : 100 (Internal Assessment: 30, External Evaluation: 70)

Course Objective: The objective of this course is to impart knowledge about the use of financial, cost and other data for the purpose of managerial planning, control and decision making.

Course Learning Outcomes:

After completing the course, the student shall be able;

CO1: To include the tools and techniques of management accounting.

CO2: To impart knowledge on capital budgeting and budgetary control.

CO3: To comprehend the knowledge of variance analysis and marginal costing.

CO4: To provide knowledge regarding funds flow and cash flow statement.

UNIT-I

Introduction: Meaning, nature, significance and scope, Tools and techniques of management accounting; Difference between cost accounting and management accounting; Cost control, cost reduction, cost management. Budgeting and budgetary control: Concept of budget and budgetary control, Objectives, Merits, and Limitations, Budget administration, Functional budgets, Fixed and Flexible budgets, Zero base budget, Programme and performance budgets.

UNIT-II

Ratio Analysis: Concepts and Types. Responsibility accounting: Concept, Significance, Types of Responsibility Centres, Divisional performance measurement – Financial measures.

UNIT-III

Standard costing and variance analysis: Concept & significance, Advantages, limitations and applications; Variance analysis – Material, labour. Marginal Costing: Absorption versus variable costing- Distinctive features and income determination; Cost-volume-profit analysis: Break-even analysis-algebraic and graphic methods; Contribution; P/V ratio; Break-even- point; Margin of safety; Angle of incidence; Determination of cost indifference point.

UNIT-IV

Funds flow statement; Cash flow statement.

Suggested Readings:

H.V. Jhamb, *Management Accounting*, ANE Books Pvt. Ltd. New Delhi.

Horngreen, Charles T., & Gary L. Sundem. *Introduction to Management Accounting*. Prentice Hall.

Horngreen, Charles T., George Foster & Srikant M. Dattar. *Cost Accounting, A Managerial Emphasis*. Prentice Hall of India Ltd., New Delhi. Khan,

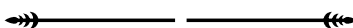
Lal, Jawahar. *Advanced Management Accounting Text and Cases*. S. Chand & Co., New Delhi.

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M.Y. & P.K. Jain. *Management Accounting*. Tata McGraw Hill, Publishing Co., New Delhi.

Garrison H., Ray & Eric W. Noreen. *Managerial Accounting*. McGraw Hill.

Note for the Paper Setter: The question paper will consist of nine questions in all. The first question will be compulsory and will consist of seven short questions of 2 marks each covering the whole syllabus. In addition, eight more questions of 14 marks each will be set unit-wise comprising of two questions from each of the four units. The candidates are required to attempt one compulsory question and four more questions selecting at least one question from each unit.



Nomenclature of Course : Corporate Governance and Business Ethics

Duration of Examination : 3 Hours

Maximum Marks : 100 (Internal Assessment: 30, External Evaluation: 70)

Course Objective: The objective of this course is to provide basic knowledge of business ethics and values and its relevance in modern context.

Course Learning Outcomes: On Completion of this course, the successful students should be able to:

CO1: Studies business ethics as a reflection of standard of business that either an individual or business.

CO2: Increase the knowledge of principles and theories of Business ethics.

CO3: Understand the concept of corporate governance.

CO4: Attain knowledge of rights of stakeholders and consumers. Also study the protection measures against the employees.

UNIT-I

Introduction to business ethics: the concept, nature and growing significance of ethics in business, ethical principles in business, Ethics in management, Theories of business ethics, Ethical issues in business, business ethics in 21st century.

UNIT-II

Ethics in various functional areas of business: Ethics in finance, ethics in HRM, Ethics in marketing, ethics in production and operation management.

UNIT-III

Evolution of corporate governance; developments in India; regulatory framework of corporate governance in India; SEBI guidelines on corporate governance; reforms in the companies act.

UNIT-IV

Corporate management vs governance; internal constituents of the corporate governance key managerial personnel (KMP) chairman/qualities of a chairman, powers, responsibilities and duties of a chairman.; chief executive officer (CEO), role and responsibilities of the CEO.

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Suggested Readings:

Andrew Crane Dirk Matten, *Business Ethics (Indian Edition)*, Oxford University Press, New Delhi.

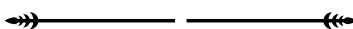
Andrew Crane, *Business Ethics: Managing Corporate Citizenship and Sustainability in the Age of Globalization*, DIRIC Matteu Oxford University Press, New Delhi.

Bhatia S.K., *Business Ethics and Corporate Governance*, Deep & Deep Publications Pvt. Ltd., New Delhi.

Michael Blowfield, Alan Murray, *Corporate Responsibility-A Critical Introduction*, Oxford University Press, New Delhi.

Garg, Sanjeev and Kedia Mahak, *Corporate Governance and Business Ethics*, Kalyani Publishers, New Delhi.

Note for the Paper Setter: The question paper will consist of nine questions in all. The first question will be compulsory and will consist of seven short questions of 2 marks each covering the whole syllabus. In addition, eight more questions of 14 marks each will be set unit-wise comprising of two questions from each of the four units. The candidates are required to attempt one compulsory question and four more questions selecting at least one question from each unit.



Nomenclature of Course : Goods and Services Tax

Duration of Examination : 3 Hours

Maximum Marks : 100 (Internal Assessment: 30, External Evaluation: 70)

Course Objective: The objective of this course is to provide knowledge about the implications of goods and services tax.

Course Learning Outcomes:

After completing the course, the student shall be able to;

- CO1:** Comprehend the provisions relating to filling of return of GST, payment of tax including TDS, GST under reverse charge mechanism, tax collected at source and interest provision on delay of payment.
- CO2:** Understanding assessment procedure including self-assessment, provisional assessment, unregistered person and other certain case assessment.
- CO3:** Comprehend the utilization of input tax credit against the output CGST, SGST, IGST. And understanding basic concept of audit in GST includes special audit and audit by tax authorities.
- CO4:** Basic understanding of inspection, search, seizure and arrest, provisions for offence and penalties.

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UNIT-I

Introduction: Constitutional framework of Indirect Taxes before GST (Taxation Powers of Union & State Government); Concept of VAT: Meaning, Variants and Methods; Major Defects in the structure of Indirect Taxes prior to GST; Rationale for GST; Structure of GST (SGST, CGST, UTGST & IGST); GST Council; GST Network; State Compensation Mechanism.

UNIT-II

Registration: Procedure and documents required; Persons liable for registration; Compulsory registration in certain cases; Procedure for registration; Deemed registration; Special provisions relating to casual taxable person and non-resident taxable person; Amendment of registration; Cancellation of registration; Revocation of cancellation of registration.

UNIT-III

Levy and collection of GST: Taxable event- “Supply” of Goods and Services; Place of Supply: Within state, Interstate; Import and Export; Time of supply; Time and place of supply of goods and services; Value of taxable supply

UNIT-IV

Input tax credit: Eligibility and conditions for taking input tax credit; Apportionment of credit and blocked credits; Availability of credit in special circumstances; Taking input tax credit in respect of inputs and capital goods sent for job-work; Manner of distribution of credit by input service distributor; Manner of recovery of credit distributed in excess; Tax invoice; Credit and debit note.

Suggested Readings:

Ahuja Girish & Gupta Ravi, *Practical approach to Income tax, Wealth Tax and Central sales tax (Problems and Solutions with Multiple choice questions)*; Bharat Law House Pvt. Ltd., New Delhi.

The Central Goods and Services Tax, 2017

The Constitution (One hundred and First Amendment) Act, 2016

Gupta, S.S., *GST- How to meet your obligations (April 2017)*, Taxmann Publications

Halakandhi, S., *G.S.T (Vastu and Sevakar) (Hindi) Vol-1*, 2017

Gupta, S.S., *Vastu and Sevakar*, Taxmann Publications, 2017

Vastu and Sevakar Vidhan by Government of India

Note for the Paper Setter: The question paper will consist of nine questions in all. The first question will be compulsory and will consist of seven short questions of 2 marks each covering the whole syllabus. In addition, eight more questions of 14 marks each will be set unit-wise comprising of two questions from each of the four units. The candidates are required to attempt one compulsory question and four more questions selecting at least one question from each unit.

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Nomenclature of Course : Investing in Stock Markets

Duration of Examination : 3 Hours

Maximum Marks : 100 (Internal Assessment: 30, External Evaluation: 70)

Course Objective: The course aims to familiarize the students with the skills required to operate in the stock market. They can learn the trading mechanism of the stock exchanges.

Course Learning Outcomes:

After completion of the course, learners will be able to:

CO1: explain the basics of investing in the stock market, the investment environment as well as risk & return.

CO2: analyse the Indian securities market including the derivatives market.

CO3: examine the EIC (economic, industry and company) framework.

CO4: conduct fundamental analysis and t technical analysis.

Unit I Basics of Investing:

Basics of investment & investment environment. Concept of risk and return, Risk and return trade-off, Types of investing and investors. Avenues of investments - Equity shares, Preference shares, Bonds & Debentures, Insurance schemes, Mutual funds, Index funds, ETF. Security markets - primary Market, secondary Market and derivative market. Responsible Investment.

Unit II: Fundamental Analysis

Top-down and bottom-up approaches, Analysis of international & domestic economic scenario, industry analysis, company analysis (quality of management, financial analysis: both annual and quarterly, income statement analysis, position statement analysis including key financial ratios, cash flow statement analysis, EBIT, capital gearing ratio, return on investment, return on equity, EPS and DPS analysis, Industry market ratios: operating profit ratio, net profit ratio, PE, PEG, price over sales, price over book value, dividend yield, earning yield, debt- equity ratio, eva). Understanding the shareholding pattern of the company.

Unit III: Technical Analysis

Trading rules (credit balance theory, confidence index, filter rules, market breadth, advances vs declines) and charting (use of historic prices, simple moving average and MACD, basic and advanced interactive charts). Do's & Don'ts of investing in markets.

Unit IV: Indian Stock Market

Primary Markets (IPO, FPO, Private placement, OFS), Secondary Markets (cash market and derivative market: Futures and Options), Market Participants: stock broker, investor, depositories, clearing house, stock exchanges. Role of stock exchange, stock exchanges in India - BSE, NSE and MCX. Security market indices: NIFTY, SENSEX and sectoral indices,

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Sources of financial information. Trading in securities: Demat trading, types of orders, using brokerage and analyst recommendations.

Suggested Readings:

Chandra, P. *Investment Analysis and Portfolio Management*, Tata McGraw Hill Education, New Delhi.

Chaturvedi S., Kaur G., Singh A. & Kaur J., *Investing in Stock Markets*, Scholar Trust Press.

Pandian, P., *Security Analysis and Portfolio Management*, Vikas Publishing House, New Delhi.

Ranganatham, M., & Madhumathi, R. *Security Analysis and Portfolio Management*, Pearson Education, India.

Singh J.K. & Singh A.K. *Investing in Stock Markets*, A K Publications, Delhi.

Note for the Paper Setter: The question paper will consist of nine questions in all. The first question will be compulsory and will consist of seven short questions of 2 marks each covering the whole syllabus. In addition, eight more questions of 14 marks each will be set unit-wise comprising of two questions from each of the four units. The candidates are required to attempt one compulsory question and four more questions selecting at least one question from each unit.



Nomenclature of Course : E-Commerce and its Application

Duration of Examination : 3 Hours

Maximum Marks : 100 (Practical: 50, External Evaluation: 50)

Course Objective: The objective of this course is to enable the student to become familiar with the mechanism for conducting business transactions through electronic means.

Course Learning Outcomes:

After completing the course, the student shall be able to:

CO1: Understand the basics of E-commerce, current and emerging business models and identify the emerging modes of e-payment, familiarize with basic business operations such as online business transactions, sales, marketing, e tailing, online services, online shopping etc. on the web.

CO2: Understand the importance of security, privacy needs and concepts of e commerce and technology solutions.

CO3: Basic understanding of IT Act 2000 and cybercrimes ethical and legal issues of ecommerce.

UNIT-I

Introduction: Electronic Commerce Framework, History, Basics and Tools of E-Commerce, Comparison of Web-based with Traditional Business; Growth of E-Commerce – Present and potential; E-Business: Meaning, Importance, Models

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Based on the Relationships of Transacting Parties (B2B, B2C, C2C and C2B); Present Status of E-Commerce in India; Technology used in E-commerce: The dynamics of World Wide Web and internet (meaning, evolution and features).

E-payment System: Models and methods of E-payments (Debit Card, Credit Card, Smart Cards, e-money), Digital signatures, Payment gateways, Risks involved in E-payments; On-line Business Transactions: Meaning, purpose, advantages and disadvantages of transacting online; E-commerce applications in various industries, online services (financial, travel and career), auctions, online portal, online learning, publishing and entertainment}; Online shopping (Amazon, snap deal, alibaba, flipkart, etc.).

UNIT-II

Security and Encryption: Need and concepts, the E-commerce security environment: (Dimensions, definition and scope of security), Security threats in the E-commerce Environment (security intrusions and breaches, attacking methods like hacking, sniffing, cyber-vandalism etc.), Technology solutions (Encryption, security channels of communication, Protecting networks and protecting servers and clients).

UNIT-III

IT Act 2000 and Cyber Crimes: IT Act 2000: Definitions, Digital signature, Electronic governance, Attribution, acknowledgement and dispatch of electronic records, Regulation of certifying authorities, Digital signatures certificates, Duties of subscribers, Penalties and adjudication, Appellate Tribunal, Offences and Cyber-crimes.

Suggested Readings:

Bhaskar, Bharat, *Electronic Commerce: Framework, Technology and Application*, 4th Ed., McGraw Hill Education

Joseph, P.T., *E-Commerce: An Indian Perspective*, PHI Learning

Kenneth C. Laudon & Carlo Guercio Traver, *E-Commerce*, Pearson Education.

Whiteley, D., *E-commerce: Strategy, Technology and Applications*, McGraw Hill Education

Note for the Paper Setter: The question paper will consist of seven questions in all. The first question will be compulsory and will consist of four short questions of 2 marks each covering the whole syllabus. In addition, six more questions of 14 marks each will be set unit-wise comprising of two questions from each of the three units. The candidates are required to attempt one compulsory question and three more questions selecting at least one question from each unit.

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Nomenclature of Course : Consumer Behaviour

Duration of Examination : 3 Hours

Maximum Marks : 100 (Internal Assessment: 30, External Evaluation: 70)

Course Objective: The objective of this course is to familiarize the students with the nature, scope and related models of consumer behaviour.

Course Learning Outcomes:

After completing the course, the student shall be able

CO1: To analyse the behaviour of consumers and to study the interrelationship between consumer behaviour and marketing strategy.

CO2: To study the needs of the consumer and to set in the motivational goals.

CO3: To provide the learners to work in groups and to make decision making. Also, to study the various aspects of social class and culture.

CO4: To make the students aware of the various decision-making process and its influence. To measure the opinion leadership process and to innovate the profile of Consumer.

UNIT -I

Consumer Behaviour: Introduction to consumer Behaviour, its roots in various disciplines, Interrelationship between Consumer Behaviour and Marketing Strategy; Consumer Research: Process, Research Methods & Tools, Types & its Relevance.

UNIT-II

Consumer as an Individual- Consumer Needs and Motivation Goals, Dynamics of Motivation; Personality and Consumer Behaviour: Nature, Theories of Personality and Self Concept; Consumer Perception and Information Processing, Dynamics of Perception, Consumer Imagery and Perceived Risk; Learning and Consumer Involvement- Meaning, Behavioural & Cognitive Learning Theories and Applications to Marketing

UNIT -III

Group Dynamics and Consumer Behaviour: Reference Groups- Meaning, Types, Relevance and Applications, The Family Functions, Decision Making and Family Life Cycle; Social Class: Meaning, Types of Status, Influence of Culture; Characteristics, Measurements & Core Values of Culture, sub culture Aspects on Consumer's Mind-set

UNIT -IV

Consumer Decision Making Process- Personal Influence and the Opinion Leadership: Meaning and Dynamics of Opinion Leadership Process, Measurement of Opinion Leadership, Diffusion of Innovation, Process of Diffusion & Adoption, Profile of Consumer Innovator; Consumer Decision Making- Meaning of Decision, Levels of Decision Making, Current Trends and ethical issues in Consumer Behavioural Studies

Suggested Readings:

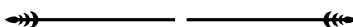
Hawkins D., & Mothersbaugh D., *Consumer Behavior: Building Marketing Strategy, 12th Edition*

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Louden, *Consumer Behaviour: Concepts and Applications*, Tata McGraw- Hill Education PVT. Ltd., Noida, Uttar Pradesh, India

Schiffman D., & Wisenblit J., *Consumer Behaviour*, Prentice Hall, 10th Edition

Note for the Paper Setter: The question paper will consist of nine questions in all. The first question will be compulsory and will consist of seven short questions of 2 marks each covering the whole syllabus. In addition, eight more questions of 14 marks each will be set unit-wise comprising of two questions from each of the four units. The candidates are required to attempt one compulsory question and four more questions selecting at least one question from each unit.



Nomenclature of Course : Digital Marketing

Duration of Examination : 3 Hours

Maximum Marks : 100 (Internal Assessment: 30, External Evaluation: 70)

Course Objective: The course aims to provide knowledge regarding the concepts, tools, techniques and relevance of digital marketing in the current scenario.

Course Learning Outcomes:

After completion of course, learners will be able to:

CO1: identify and assess the impact of digital technology in transforming the business environment and also the customer journey.

CO2: describe the functioning of the digital marketers and how it is different than the traditional marketing practices

CO3: explain the significance of digital marketing tools such as, SEO, Social media platforms, Online advertising, Blogging etc.

CO4: gather knowledge about the ethical considerations and the regulatory framework of digital marketing in India

Unit I

Introduction: Concept, Scope and Importance of Digital Marketing, Traditional Marketing vs Digital Marketing, Challenges and opportunities for Digital Marketers, Digital Marketing landscape: an overview of Indian Markets.

Unit II

Digital Marketing Management: Digital marketing-mix, Segmentation, Targeting, Differentiation and Positioning: Concept, Levels, and strategies in digital environment, Digital Technology and Customer Relationship Management, Digital Consumers and their Buying Decision process.

Unit III

Digital Marketing Presence: Concept and role of Internet in Marketing, Online marketing Domains, The P.O.E.S.M. Framework, Website design and domain name branding, Search Engine Optimization stages, Types of traffic, Online Advertising: Types, formats, requisites of a good online advertisement, Email marketing: types and strategies.

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Unit IV

Interactive Marketing: Interactive Marketing: Concept and options, Social media marketing: concept and tools, Online Communities and Social networks, Blogging: types and role, Video marketing: tools and techniques, Mobile marketing tools, PPC marketing, Payment options and Gateways.

Suggested Readings:

Ahuja, V., *Digital Marketing*. Oxford University Press.

Charlesworth, A., *Digital Marketing: A Practical Approach*. Abingdon: Routledge.

Gay, R., Charlesworth, A., & Esen, R., *Online Marketing: A Customer Led Approach*.

Gupta, S., *Digital Marketing*. Delhi: Tata McGraw Hill Education.

Kotler, P., Kartajaya, H., & Setiawan, I., *Digital Marketing: 4.0 Moving from Traditional to Digital*. New Jersey: John Wiley & Sons.

Maity M, *Digital Marketing*. Oxford University Press.

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