

ANNEXURE A

DEPARTMENT OF COMMERCE: DIBRUGARH UNIVERSITY

Structure of B.Com (Hons) Course

Course Under Choice Based Credit System (CBCS)

Semester	Course	Course Code	Title	Credit	Remarks
V	Core	C 511 C 512	Principles of Marketing Financial management	6 6	Compulsory Compulsory
	Discipline Specific Elective	DSE 501	(Any one group) <u>GROUP-I Accounting & Finance</u> Management Accounting <u>GROUP-II Human Resource</u> Industrial Relation <u>GROUP-III Marketing</u> Consumer Behaviour <u>GROUP-IV Banking & Insurance</u> Indian Banking System <u>GROUP-V International Business</u> Indian Foreign Trade	6	Compulsory
		DSE 502	(Any one group) <u>GROUP-I Accounting & Finance</u> Advance Financial Accounting <u>GROUP-II Human Resource</u> Human Resource Development <u>GROUP-III Marketing</u> Retail Management <u>GROUP-IV Banking & Insurance</u> Fundamentals of Insurance <u>GROUP-V International Business</u> International Finance	6	Compulsory
Total Credit				24	

Note: The students are required to select only one Group (G). They are supposed to take all the course offered under the selected group both in 5th & 6th Semester

respectively.

**DEPARTMENT OF COMMERCE: DIBRUGARH
UNIVERSITY**

Structure of B.Com (Hons) Course

**Course Under Choice Based Credit System
(CBCS)**

Semester	Course	Course Code	Title	Credit	Remarks
VI	Core	C 613 C 614	Auditing GST Law & Practice	6 6	Compulsory Compulsory
	Discipline Specific Elective	DSE 601	<p>(Any one group)</p> <p><u>GROUP-I Accounting & Finance</u> Security Analysis & Portfolio Management</p> <p><u>GROUP-II Human Resource</u> Labour and Industrial Law</p> <p><u>GROUP-III Marketing</u> Service Marketing</p> <p><u>GROUP-IV Banking & Insurance</u> Financial Services</p> <p><u>GROUP-V International Business</u> Export Import Procedure</p>	6	Compulsory

		DSE 602	<p>(Any one group)</p> <p><u>GROUP-I Accounting & Finance</u> Financial Statement Analysis</p> <p><u>GROUP-II Human Resource</u> Trade Unionism</p> <p><u>GROUP-III Marketing</u> Advertising Management</p> <p><u>GROUP-IV Banking & Insurance</u> Insurance Management</p> <p><u>GROUP-V International Business</u> International Marketing</p>	6	Compulsory
Total Credit				24	

Note: The students are required to select only one Group (G). They are supposed to take all the course offered under the selected group both in 5th & 6th Semester respectively.

B.Com. (Hons) CBCS

Semester: V

Course No.: C 511

PRINCIPLES OF MARKETING

Marks: 100 (Internal Assessment 20 + Term End 80)

Lecture: 60 Tutorial: 4

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

Course Contents

UNIT-I: Introduction: Nature and scope of marketing; Importance of marketing; Marketing concepts- traditional and modern; Marketing mix; marketing environment. Concept of Online Marketing. Marks 20: 15L+1T

UNIT-II: Consumer behavior and market segmentation, meaning and significance of consumer behaviors ;Market segmentation- meaning and importance ; Bases for market segmentation. Marks 20: 15L+1T

UNIT-III: Product: Concept of product; Product planning and development; Packaging - role and functions; Brand name and trade mark; after sales service. Price: Significance & Types. Marks 20: 15L+1T

UNIT-IV: Promotion: Meaning, needs and importance of promotion; Methods of promotion. Distributions Channels and Physical Distribution channels; Factors affecting choice of a distribution channel. Marks 20: 15L+1T

Text and Reference Books:

- 1.Philip Kotler: Marketing Management, Prentice Hall, New Delhi.
- 2.Sontakki C.N: Marketing Management, Kalyani Publishers, New Delhi.
- 3.Evans: Marketing Management, Cengage Learning India Pvt. Ltd., Delhi
- 4.Sharlekar: Marketing Management, Himalaya publishing, New Delhi.
- 5.Dabur: Marketing Management, S. Chand, New Delhi.

Course No.: C 512

FINANCIAL MANAGEMENT

Marks: 100 (Internal Assessment 20 + Term End 80)

Lecture: 60 Tutorial: 4

Objective: The objective of this course is to acquaint students with the concepts of financial management.

Course Contents:

UNIT-I: Introduction-Financial Management – Nature, Scope and Objectives; Finance Function; Profit Maximization vs. Wealth Maximization; Role and Responsibilities of a Finance Manager.

Marks 20: 15L+1T

UNIT-II: Management of Working Capital-Working Capital- concept, need and determinants; Estimation of working capital, sources of Working Capital.

Marks 20: 15L+1T

UNIT-III: Investment Decision-Investment Decision-techniques; Cost of Capital and measurement. Financial leverage – Determinants of financial leverage; optimal capital structure.

Marks 20: 15L+1T

UNIT-IV: Dividend Policy-Influencing factors; dividend theories; optimal payout ratio; Retained earnings.

Marks 20: 15L+1T

Text and Reference Books :

1. Van Horne J.C: Fundamentals of Financial Management; Prentice Hall of India, New Delhi.
2. Prasanna Chandra: Financial Management Theory and Practice; Tata McGraw Hill, New Delhi.
3. Pandey I.M.: Financial Management: Vikas Publishing House, New Delhi.
4. Bhalla V.K.: Modern Working Capital Management, Anmol Pub, Delhi.
5. Kapil: Fundamentals of Financial Management, Pearson, New Delhi.
6. Sharan: Fundamentals of Financial Management, Pearson, New Delhi.

Course No.: DSE 501 G I MANAGEMENT ACCOUNTING

Marks: 100 (Internal Assessment 20 + Term End 80)

Lecture: 60 Tutorial: 4

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

Course Contents

UNIT-I: Management Accounting: Meaning, nature, scope, and functions of Management accounting in decision making; Tools and Techniques of Management accounting.

Marks 20: 15L+1T

UNIT-II: Cash flow Statements as per Indian Accounting Standard 7 (revised), fund flow statement.

Marks 20: 15L+1T

UNIT-III: Absorption & Marginal Costing: Marginal & differential costing as a tool for decision making –make or buy; change of product mix; Pricing; Break-even analysis; Exploring new markets; Shutdown decisions.

Marks 20: 15L+1T

UNIT-IV: Budgeting for profit Planning and Control: Meaning of budget and budgetary control; Objectives; Types of budgets; Fixed and flexible budgeting, Functional budgeting; Control ratios; Zero based budgeting; Responsibility accounting; Performance budgeting.

Marks 20: 15L+1T

Text and references:

1. Arora M.N.: Cost Accounting-Principles and Practices; Vikas, New Delhi.
2. Jain S.P. & Narang K.L: Cost Accounting; Kalyani, New Delhi
3. Anthony, Robert & Reece, et al: Principles of Management Accounting; Richard Irwin Inc.
4. Horngren, Charles, Forest and Datar et al: Cost Accounting- A Managerial Emphasis; Prentice Hall, New Delhi.
5. Sriram: Management Accounting and Financial Analysis, New Central Book Agency, Hyderabad.
6. Paul: Practical Cost and Management Accounting, New Central Book Agency, Hyderabad.

Course No. DSE 502 G I Advanced Financial Accounting

Marks: 100 (Internal Assessment 20 + Term End 80)

Lecture: 60 Tutorial: 4

Objective: The basic aim of this paper is to acquaint the students with advanced topics in accounting.

Course Contents:

Unit I: Accounts of Banking Companies :Definition and meaning of banking terms, books to be maintained; classification of Advances, preparation of profit & loss A/C and Balance sheet.

Marks 20: 15L+1T

Unit II: Accounts of Life Insurance Companies :Definition and elements of Insurance contract, meaning of various insurance terms, Books of accounts maintained under life Insurance Business, Ascertainment of profit in life Insurance Business, Preparation of Revenue Account, Balance sheet and valuation Balance sheet of life Insurance companies.

Marks 20: 15L+1T

Unit III: Accounts of General Insurance Companies : Preparation of Revenue Account and Balance Sheet of General Insurance companies.

Marks 20: 15L+1T

Unit IV: Investment Account : Meaning, meaning of cum-dividend and ex-dividend transactions, cum-interest and ex-interest transactions, brokerage, Accounting for investment.

Marks 20: 15L+1T

Text and Reference Books :

1. Rajaseharam: Financial Accounting. Pearson Education, New Delhi.
2. Mukherji & Hanif: Financial Accounting, Tata Mc. Graw Hill, New Delhi.
3. Paul: Advanced Financial Accounting, New Central Book Agency, Hyderabad.
4. Sukla, Grewal and Gupta: Advanced Accounts, S.Chand, New Delhi.

Course No. DSE 501 G III Consumer Behaviour

Marks: 100 (Internal Assessment 20 + Term End 80)

Lecture: 60 Tutorial: 4

Objective: The course aims at perceiving the students the principle factors influencing Consumer Behaviour and Consumer Market.

Course Contents:

Unit-I: Introduction to Consumer Behaviour-Consumer Behaviour as a Marketing Discipline- Consumer Involvement and Decision Making Process

Marks 20: 15L+1T

Unit-II: Information search process- Evaluation criteria & Decision Rules- Consumer Need & Motives.

Marks 20: 15L+1T

Unit-III: Socio-Cultural Factors of Consumer Behaviour: Buyers Black Box- Cultural Factors- Culture, Sub-Culture, Social Class-Social Factors- Reference Groups, Family, Rules and Status..

Marks 20: 15L+1T

Unit-IV: Personal and Psychological Factors of Consumer Behaviour: Personal Factors- Age and Life Cycle stage, Economic Circumstances, Life Style, Personality & Self Concept, Psychological Factors.

Marks 20: 15L+1T

Text and Reference Books:

- 1.Hawkins: Consumer Behaviour: Building Marketing Strategy. Tata McGRaw. New Delhi.
- 2.Loudon: Consumer Behaviour: Corporate Application. Tata Mc Graw . New Delhi.
- 3.Peler: Consumer Behaviour and Marketing Strategy. Tata Mc. GRaw New Delhi.
4. Kumar: Consumer Behaviour and Branding: Concepts, Reading and Cases, Pearson, New Delhi.

B.Com. (Hons) CBCS

Semester: V

Course No. DSE 502 G III RETAIL MANAGEMENT

Marks: 100 (Internal Assessment 20 + Term End 80)

Lecture: 60 Tutorial: 4

Objective : The objective of this course is to acquaint students with distribution methods and retailing system.

Course Contents:

UNIT-I: Retailing- nature and scope and functions. Reasons for growth of retailing, emerging trends in retailing.

Marks 20: 15L+1T

UNIT-II: Types and organization structure of retail stores: Store and Non- Store based.

Marks 20: 15L+1T

UNIT-III: Logistic issues and distribution Stores location, Inventory control, warehousing and transportation planning.

Marks 20: 15L+1T

UNIT-IV: Retailing in India- organized and unorganized retailing, challenges in retailing and global retailing trends.

Marks 20: 15L+1T

Text and Reference Books :

1. Warner, Davis, S : Marketing and Distribution, Mc Millan, New York.
2. Bhalla : Retail Management, DVS Publications, Guwahati.
3. Kapoor and Kansal : Basics of Distribution Management – A Logistical Approach, PHI Learning, New Delhi.
4. Cox: Retailing; An Introduction, Pearson, New Delhi

B.Com. (Hons) CBCS **Semester: V**
Course No. DSE 501 G IV **Indian Banking System**

Marks: 100 (Internal Assessment 20 + Term End 80)
Lecture: 60 Tutorial: 4

Objective: To provide the students with the reasonable knowledge of banking system in India.

Course Contents:

Unit –I: Banking meaning and definition , Development of banking in India , Features of banks, Classification of Banks, Banking Regulation Act, 1949, major provisions.

Marks 20: 15L+1T

Unit – II: Indian Banking system-Unit Banking , Branch Banking , Correspondent Banking , Chain Banking , Pure Banking , Mixed Banking , relationship Banking , Narrow Banking , Universal Banking , Regional Banking , Retail Banking , Wholesale Banking and private Banking , meaning advantage and disadvantages.

Marks 20: 15L+1T

Unit –III: Social control over banks—nationalization—criticism and achievements.—private sector and indigenous banks—commercial banks its function—investment policy of Indian commercial banks—liquidity of banks—SLR calculation—balance sheet of commercial banks— capital structure of banking organization—various schedule.

Marks 20: 15L+1T

Unit –IV: Recent trends in Indian Banking –core banking—types of financing—take out financing-revolving credit, syndicated loan—bridge loan, consortium finance, preferred finance—guarantee services/ non fund based business—repayment method—factoring—bank net—ATM—phone banking—internet banking.

Marks 20: 15L+1T

Text and Reference Books:

1. Taxmann: Banking Theory and Practices, New Delhi.
2. Varshney, P.N.: Banking Law and Practice, Himalaya Publication, New Delhi.
3. Bezborah P. & Singh Ranjit: Indian Financial System, Kalyani Publishers.
4. Suresh: Management of Banking and Financial Services, Pearson, New Delhi.

B.Com. (Hons) CBCS

Semester: V

Course No. DSE 501 G II Industrial Relations

Marks: 100 (Internal Assessment 20 + Term End 80)

Lecture: 60 Tutorial: 4

Objective: The objective of this course is to acquaint students with the different aspects of Industrial Relations and Govt. Labour policies.

Course Contents:

Unit-I: Introduction to Industrial Relations: Definitions, Concepts, Objectives and Theories of Industrial Relations.

Marks 20: 15L+1T

Unit-II: Government Policies and Industrial Relations: Role of the State in Industrial Relations. Constitution of India and Labour Policies. Industrial Relation Policies of the Government of India in the post globalization Era.

Marks 20: 15L+1T

Unit III: Management of strikes and Lockouts: Meaning of Strikes and Lock Outs under the Industrial Disputes Act. Forms of Strikes and their Legal Status, Justified and unjustified Strikes and Lockouts. Causes and consequences of Industrial conflicts (with reference to India).

Marks 20: 15L+1T

Unit-IV: Industrial Disputes: Meaning and causes of Industrial Disputes. Machinery for prevention and settlement of Industrial disputes. Negotiation- Concepts and importance of negotiation, Skill for and tactics of Negotiation, negotiation for Win-win Dispute Resolution.

Marks 20: 15L+1T

Text and Reference Books:

1. Mamoria C.B., Dynamics of Industrial Relations in India, Himalaya publishing House, New Delhi.
2. Bangoo K.S., Dynamics of Industrial Relations, Deep & Deep Publications, New Delhi.
3. Sing B.D. Industrial Relations Emerging Paradigms, (2009), Publisher- EXCEL BOOKS, New Delhi-110 028.
4. Singh: Industrial Relations, Trade Unions and Labour Legislation, Pearson, New Delhi.

B.Com. (Hons) CBCS

Semester: V

Course No. DSE 502 G II Human Resource Development

Marks: 100 (Internal Assessment 20 + Term End 80)

Lecture: 60 Tutorial: 4

Objective : The objective of this course is to provide theoretical knowledge about different HRD practices.

Course Contents:

Unit-1: Introduction to HRD: Concept, Growth, Objectives, Scope, Need and Importance of HRD. Position of HRD in Human Resource Management.
Marks 20: 15L+1T

Unit-II: HRD Structure, HRD Culture and Climate, HRD as a System.

Marks 20: 15L+1T

Unit-III: Strategic HRD : Objectives, Components & Principles.

Marks 20: 15L+1T

Unit-IV: Training and Development- Meaning and Importance. Methods of Training. Identification of Training Needs. Implementation and evaluation of Training and Development Programme. Executive/ Management Development.

Marks 20: 15L+1T

Text and Reference Books:

1. Krishnaveni R. (2008): *Human Resource Development* ; EXCEL BOOKS, New Delhi-110 028.
2. Mahanty Kalyni and Routray Padmalita: *Human Resource Development and Organizational Effectiveness* ; EXCEL BOOKS, New Delhi-110 028.
3. Maheswari B. L. and Singha Dhari P. :*Management of Change through HRD* ; Tata Mc Graw Hill, New Delhi.
4. Bhattacheryya: Performance Management System and Strategy, Pearson, New Delhi.
5. Singh: Employee Relations Management, Pearson, New Delhi.

B.Com. (Hons) CBCS

Semester: V

Course No. DSE 501 G V INDIAN FOREIGN TRADE

Marks: 100 (Internal Assessment 20 + Term End 80)

Lecture: 60 Tutorial: 4

Objective: The objective of this course is to acquaint students with India's Foreign Trade & Policy framework.

Course Contents:

UNIT-I: India's Foreign Trade: Trends and Developments; Commodity composition and direction; India's Foreign Trade in global context.

Marks 20:15L+1T

UNIT-II: Foreign Trade Policy and control in India: Policy making body and Institutions; Exchange control in India – objectives and definition.

Marks 20: 15L+1T

UNIT-III: Import Substitution and Export Promotion Policies: Export Incentives-duty exemption schemes, EPCG, duty draw backs; Role of Commercial Banks in foreign trade; Deferred payment system; Exim Bank; Export credit insurance and ECGC.

Marks 20:15L+1T

UNIT-IV: Infrastructure Support for Export Promotion: Export Promotion Councils; Commodity Boards/ Product Export Development Authorities; Specific service institutions; State trading organizations; Export and Trading Houses.; Export Processing Zones/Special Economic Zone (EPZ/SEZ).

Marks 20:15L+1T

Text and Reference Books:

1. Verma M.L.: Foreign Trade Management in India; Vikash Publishing House, New Delhi.
2. Bhashyam S: Export Promotion in India – The Institutional Infrastructure; Commonwealth Public, New Delhi.
3. Chaudhuri B.K.: Finance of Foreign Trade Foreign Exchange; Himalaya Publication, New Delhi.
4. Mahajan V.s.: India's Foreign Trade and Balance of Payments; Deep & Deep Publications, New Delhi.
5. Export-Import Policy; 1997-2001; ministry of Commerce, Government of India, New Delhi.

B.Com. (Hons) CBCS **Semester: V**
Course No. DSE 502 G V **INTERNATIONAL FINANCE**

Marks: 100 (Internal Assessment 20 + Term End 80)
Lecture: 60 Tutorial: 4

Objective: The course aims at familiarizing students with some important issues in International finance.

Course Contents:

UNIT-I: Introduction: Meaning of International Finance, Benefits of Studying International Finance, Growth of International Trade, Risks and Rewards of International Trade.

Marks 20:15L+1T

UNIT-II: International Monetary System: History ; Breton Woods system and the period after 1971; IMF and World Bank.

Marks 20:15L+1T

UNIT-III: Foreign Exchange Market ; Exchange rate determination and its mechanism; Exchange rate fluctuations –import on foreign trade and investment; Currency exposure management.

Marks 20:15L+1T

UNIT-IV: World Financial Markets; Eurocurrency markets; Arbitraging Currency Transactions.

Marks 20:15L+1T

Text and Reference Books:

1. Bhalla V.K.: International Financial Management Text & Cases; Anmol Publications, New Delhi.
2. Jain P.K. and Yadav Surendra S: Foreign exchange Markets; Macmillan, New Delhi.
3. Buckley: Multinational Finance: Prentice Hall India, New Delhi.
4. Seth A.K.: International Finance; Galgotia Publishing Company, Kerol Bagh, New Delhi.
5. Siddaiah: International Financial Management, Pearson, New Delhi.
6. Eiteman: Multinational Business Finance, Pearson, New Delhi.

B.Com. (Hons) CBCS

Semester: VI

Course No. C 613

AUDITING

Marks: 100 (Internal Assessment 20 + Term End 80)

Lecture: 60 Tutorial: 4

Objective: The course aims at imparting knowledge about the principles and methods of Auditing and their applications.

Course Contents:

UNIT I: Audit & Audit Process –
(a) Audit –The attest function, meaning, importance, objects and various Classes of audit. Audit Process – Internal control; Internal audit and Internal check; Planning the audit; Audit Programme; Evidence and Working papers; Audit sampling.

Marks 20: 15L+1T

UNIT II: Audit Procedures–Routine checking; Vouching; Verification and valuation of Assets and liabilities.

Marks 20: 15L+1T

UNIT III: Audit of limited Companies –
Qualification and appointment of company auditor; their powers, duties and liabilities; Audit of share capital and debentures, Managerial remuneration; Depreciation and reserves; Divisible profits and dividends.

Marks 20: 15L+1T

UNIT IV: Reporting :
Independent Auditor’s Report- Standard and Qualified Report

Marks 20: 15L+1T

Text and Reference Books:

1. Gupta Kamal: 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. Basu: Auditing Principle and Techniques, Pearson, New Delhi.
6. Basu: Fundamentals of Auditing, Pearson, New Delhi.
7. Sengupta and Sengupta: Practical Guide to Auditing, New Central Book Agency, Hyderabad.

Course Objectives:

This course is intended to introduce the students with the structure of Indirect tax in India. The principles of indirect tax and direct taxes are also been included for conceptualization of tax structure. The students are also expected to learn the concept of GST and its history. They will also learn about the record keeping aspects under GST regime and filling of GST return periodically as per the prescribed procedure.

Unit - I	Concept and features of indirect taxes; History of indirect taxes in India Principal indirect taxes in India. Direct and Indirect Taxes.	Marks 20: 15L+1T
Unit - II	Goods and Services Tax (GST) Laws in India. Concept of GST; Need for GST in India; Framework of GST as introduced in India; Benefit of GST.	Marks 20: 15L+1T
Unit - III	Constitutional aspects of GST; Authorities under GST Laws. Levy and collection of CGST and IGST; a) Application of CGST/IGST law, b) Concept of supply including composite and mixed supplies, c) Charge of tax, d) Exemption from tax, e) Composition levy.	Marks 20: 15L+1T
Unit - IV	Basic concepts of time and value of supply, Input tax credit; Computation of GST liability. Registration; Tax invoice; Credit and Debit Notes; Electronic way bill Returns; Payment of tax including reverse charge.	Marks 20: 15L+1T

Suggested Readings:

1. Anurag Singhal; Handbook on Central Goods and Services Tax Law; Law Publications. [www. amazon.in](http://www.amazon.in)
2. CA Chitresh Gupta, CA Shilpi Gupta; Goods & Service Tax An Insight into. 2015 [www. amazon.in](http://www.amazon.in)
3. Vivek Laddha & Pooja Patwari; GST - Paper 4 : Taxation (Section B : Indirect Taxes)(CA-Intermediate), New Delhi. www. amazon.in.
4. ICAI study material on GST; available at <https://resource.cdn.icai.org/46249bos36354p4secBmoldinit.pdf>.

B.Com. (Hons) CBCS

Semester: VI

Course No.: DSE 601 (GROUP-I)

SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT

Marks: 100 (Internal Assessment 20 + Term End 80)

Lecture: 60 Tutorial: 4

Objective: The objective of this course is to acquaint the students with the basics of Security analysis and portfolio management.

Course Contents:

UNIT-I: Investments: Meaning, process, and alternatives; Measurement of risk and return; Systematic and unsystematic risk; Sources and measurement; Fundamentals and technical analysis.

Marks 20: 15L+1T

UNIT-II: Portfolio Analysis & Management: Traditional portfolio analysis; Effects of combining securities; Diversification; Markowitz model; location of the efficiency frontier.

Marks 20: 15L+1T

UNIT-III: Capital asset Pricing: Capital Asset pricing model – assumptions, capital market line, security market line, market model; Arbitrage pricing theory and factor models – factor models and return generating process, one and two factor model.

Marks 20: 15L+1T

UNIT-IV: Portfolio Performance, Measurement, & Evaluation: Measurement of portfolio performance –Risk and return; Risk adjustment and performance measures – Sharpe, Treynor, and Jensen models; Components of portfolio investment performance –Stock selection and market timing.

Marks 20: 15L+1T

Text and Reference Books :

1. Fischer: Security Analysis and Portfolio Management, Pearson, New Delhi.
2. Ranganathan: Security Analysis and Portfolio Management, Pearson, New Delhi.
3. Van Horne J.C: Fundamentals of Financial Management; Prentice Hall of India, New Delhi.
4. Prasanna Chandra: Financial Management Theory and Practice; Tata McGraw Hill, New Delhi.
5. Pandey I.M.: Financial Management: Vikas Publishing House, New Delhi.
6. Bhalla V.K.: Modern Working Capital Management, Anmol Pub, Delhi.

B.Com. (Hons) CBCS

Semester: VI

Course No:DSE 601(GROUP-II)

Labour and Industrial Laws

Marks: 100 (Internal Assessment 20 + Term End 80)

Lecture: 60 Tutorial: 4

Course Contents:

- UNIT-I:** Emergence and objectives of Labour Laws, Basic of Labour Legislation in India, Usefulness of Labour Legislation in India, Principles of Labour Legislation.
Marks 20: 15L+1T
- UNIT-II:** Objective, provisions and working of the Factories Act, 1948.
Marks 20: 15L+1T
- UNIT-III:** The Trade Union Act, 1926.
Marks 20: 15L+1T
- UNIT-IV:** The payment of Wages Act, 1936; The Minimum Wages Act, 1948; The Payment of Bonus Act, 1965.
Marks 20: 15L+1T

Text and reference for further reading:

1. Kapoor, N.D.: A handbook of Labour Legislation.
2. Trivedi: Labour Legislation in India.
3. Vaid, K.N.: State, Labour and Industry.
4. Sharma, A.M.: Labour Legislation and Welfare.

B.Com. (Hons) CBCS

Semester: VI

Course No.: DSE 601 (GROUP-III)
Marketing

Service

Marks: 100 (Internal Assessment 20 + Term End 80)

Lecture: 60 Tutorial: 4

Objective: The objective of this course is to acquaint students with the nature and forms of services and their marketing implications.

Course Contents:

Unit-I: Nature & Types of services; Difference between Services and goods marketing; Service Marketing Triangle. Service Marketing- Origin & Growth-Classification of Services. Macro & Micro Environments for Service Marketing.

Marks 20: 15L+1T

Unit-II: Understanding Service Customers, Customer Behaviour, Customer Expectation & Perception, Service Marketing Segmentation, Targeting & Positioning.

Marks 20: 15L+1T

Unit-III: Need for -Expanded marketing mix, Planning of Service Offer, Pricing, Promotion and Distribution of Services. Management of people, Process and Physical Evidence Quality Issues & Quality Models-Advertising, Branding and Packaging of Services

Marks 20: 15L+1T

Unit-IV: Service Marketing Applications-Marketing of Financial, Hospital, hospitality, Tourism & Educational services.

Marks 20: 15L+1T

Text and Reference Books:

1. Payne, Adrin- The essence of Service Marketing,, Prentice Hall, N. Delhi.
2. Verma H.V.- Marketing of Services, Global.Business Press- N. Delhi.
3. Nargundhar: Services Marketing. Tata Mc.Graw, New Delhi.
4. Zeitha M.L.: Service Marketing, Tata Mc. Graw New Delhi.
5. Ramamohana K.: Service Marketing, Pearson, New Delhi.
6. Rao: Service Marketing, Pearson, New Delhi.
7. Verma: Service Marketing, Pearson, New Delhi.

B.Com. (Hons) CBCS

Semester: VI

Course No.: DSE 601(GROUP-IV)

Financial Services

Marks: 100 (Internal Assessment 20 + Term End 80)

Lecture: 60 Tutorial: 4

Objectives: The course aims to acquaint students with financial services and financial service providers.

Course Contents:

Unit-I: Credit Rating Services: Introduction: instruments under rating system; benefits; rating methodology; types of rating- cautions. Credit Rating Agencies in India.

Marks 20: 15L+1T

Unit-II: Lease financing and decisions, concept-types of leases; leasing decisions, evaluation of leases. (Numericals)

Marks 20: 15L+1T

Unit-III: Depository and custodial services: Depository- Introduction, concept, functioning of depository system; custodial services-meaning and functioning.

Marks 20: 15L+1T

Unit-IV: Portfolio management and venture capital: portfolio management-introduction, principles, venture capital-introduction, scope, steps to provide venture capital-mode of functioning.

Marks 20: 15L+1T

Text and Reference Books:

- 1.Khan M.Y. & Jain P.K.: Financial Management-Text and Problems, Tata Mc. Graw Hill, New Delhi.
- 2.Merril Mary P. Financial Planning in the Bank; New Delhi.
- 3.Machiraju HR: Merchant Banking Principles and Practices: New Age International, New Delhi.
- 4.Pahwa H.P.S.: Project Financing: Bharat Law House, New Delhi.
5. Siddaiah: Financial Services, Pearson, New Delhi.
6. Suresh: Management of Banking and Financial Services, Pearson, New Delhi.

B.Com. (Hons) CBCS

Semester: VI

**Course No. DSE 601(GROUP-V)
PROCEDURE**

EXPORT-IMPORT

Marks: 100 (Internal Assessment 20 + Term End 80)

Lecture: 60 Tutorial: 4

Objective: The object of this course is to apprise student about export- import procedures.

Course Contents:

UNIT-I: Documentary Framework for exports and imports: Registration of an export firm and licensing regulations; Processing of an export order; Export documents –need and types; Overview of various export documents. International Business Contracts: Types and formation.

Marks 20: 15L+1T

UNIT-II: Payment terms: Instruments and methods of financing, including documentary credits and collection; Uniform Customs and Practices (UCP) 500. Export Finance: Facilities, incentives and procedures for pre- and post-shipment finance.

Marks 20: 15L+1T

UNIT-III: Business Risk Coverage: Cargo, credit, and foreign exchange risk coverage, Cargo insurance; Role and schemes of ECGC and commercial banks.

Marks 20: 15L+1T

UNIT-IV: Foreign Exchange Regulations and formalities.

Marks 20: 15L+1T

Text and Reference Books:

1. Paras Ram, Export: What, Where and How; Anupam Publishers, Delhi.
2. Uniform Customs & Practice for Documentary Credits; International Chamber of Commerce, Paris.
3. Handbook of Import –Export Procedures; Ministry of Commerce, Government of India, New Delhi.
4. Mahajan M.I.; Exports: Do it yourself ; Snowwhite Publications, Mumbai.
5. Export Documentation and Procedures; Nabhi Publications, New Delhi.

B.Com. (Hons) CBCS

Semester: VI

Course No.: DSE 602 (GROUP-I)
Analysis

Financial Statement

Marks: 100 (Internal Assessment 20 + Term End 80)
Lecture: 60 Tutorial: 4

Objective : The basic aim of this course is to acquaint students with the skill of Financial Statement Analysis.

Course Contents:

Unit - I : Financial statement Analysis, Meaning, Significance, Types and Limitation of Financial Statements, Accounting Choices/Practices, Comparative and Common Size Statement, Value Added Statement and Economic Value added Statements.

Marks 20: 15L+1T

Unit- II: Ratio Analysis - Classification of Ratios, Advantages and its limitation. Profitability Ratio, Solvency Ratio, Activity Ratio, Profit and Loss Account Ratio, Balance sheet and Composite Ratios.

Marks 20: 15L+1T

Unit – III: Concept of Financial Reporting, Reporting of Corporate Social Responsibility, Reporting of Corporate Governance, Status of Corporate Reporting in India.

Marks 20: 15L+1T

Unit – IV: Financial reporting by banks and NBFCs and Insurance Companies; RBI guidelines relating to Financial reporting by banks and NBFCs.

Marks 20: 15L+1T

Text and Reference Books :

1. R.L. Gupta: Financial Statement Analysis, Sultan Chand, New Delhi
2. Penman: Financial Statement Analysis and Security Valuation.
3. Wild: Financial Statement Analysis, Tata Mc Graw Hill, New Delhi.
4. Foster: Financial Statement Analysis, Pearson, New Delhi.
5. Sikider & Gautam: Financial Statement Analysis, New Central Book Agency, Hyderabad.

B.Com. (Hons) CBCS

Semester: VI

Course No. DSE 602 (GROUP-II)

Trade Unionism

Marks: 100 (Internal Assessment 20 + Term End 80)

Lecture: 60 Tutorial: 4

Objective : The objective of this course is to orient students about the concept and the role and functions of Trade Unionism

Course Contents:

Unit-I: Introduction to Trade Unionism: Concept, functions, Objectives and Structure of Trade Unionism. Recognition of Trade Unionism, Problems of Indian Trade Unions.

Marks 20: 15L+1T

Unit-II: White Collar Trade Unions-Meaning and features. Growth of white collar unions in India, differences between white collar workers and blue collar workers, Managerial Associations-nature, growth and activities of Managerial Association.

Marks 20: 15L+1T

Unit-III: Employers' Association-Introduction, Aims and Objectives. Growth of Employers' Associations. Organization and Management of Employers' Association in India.

Marks 20: 15L+1T

Unit-IV: International Labour organization- Background, Structure, Major activities of ILO, The Philadelphia Declaration. Impact of ILO in Labour Legislation in India.

Marks 20: 15L+1T

Text and Reference Books:

1. Modi. S. Dynamics of Trade Unionism. (Recommended in the earlier/existing syllabus)
2. Sing B.D. Industrial Relations Emerging Paradigms, (2009), Publisher- EXCEL BOOKS, A-45, Naraina, Phase-I, New Delhi-110 028
3. ILO, Industrial Labour in India. (Recommended in the earlier/existing syllabus)

B.Com. (Hons) CBCS

Semester: VI

Course No. DSE 602 (GROUP-III)
MANAGEMENT

ADVERTISING

Marks: 100 (Internal Assessment 20 + Term End 80)

Lecture: 60 Tutorial: 4

Objective : The course will acquaint the students about advertisement and sales promotion.

Course Contents:

UNIT-I: Advertisement:-Different types of advertisement, benefits of Advertisement to different groups-legal and ethical aspects of advertisement.

Marks 20: 15L+1T

Unit II: Advertising Planning and Decision Making and development of advertising Programme: Market Segment and selection of Advertising Media, Types of media and its relative advantages and disadvantages

Marks 20: 15L+1T

UNIT-II: Creative aspects; Advertisement appeals, copywriting, headlines, illustration, message, copy types, Selection of font, text and language.

Marks 20: 15L+1T

UNIT-IV: Advertising agency roles and services of selection and types of agency: Advertising agency, relationship with clients.

Marks 20: 15L+1T

Text and Reference Books:

1. Batra R, Myers J.G and Aaker D.A : Advertising Mangement, Prentice Hall, India.
2. Clow : Integrated Advertising, Promotion and Marketing communication, Pearson Education, New Delhi.
3. Wells : Advertising – Principles and Practice, Pearson Education, New Delhi.

B.Com. (Hons) CBCS

Semester: VI

Course No.: DSE 602 (GROUP-IV)

Insurance Management

Marks: 100 (Internal Assessment 20 + Term End 80)

Lecture: 60 Tutorial: 4

Objective: The course will acquaint the students with various insurance product and its management.

Course Contents:

UNIT-I: Saving and Investment Schemes-shares, units of mutual funds vis à vis- insurance- group insurance, pension plans, health related insurance etc, Economic value of Life.

Marks 20: 15L+1T

UNIT-II: Tax benefits under life insurance policies; life cycle needs-including solutions; matching of the customer needs and requirements to available products.

Marks 20: 15L+1T

UNIT-III: Computation of premiums and bonus: premium calculations-including rebate, mode of rebate-sum assured rebate-extra premiums, under premiums- computation of benefits, surrender value, paid up value. Policy clauses in life policies.

Marks 20:

15L+1T

UNIT-IV: Insurance documents- proposal forms and other relevant forms,. Premium receipts/renewal premium receipt-policy contract-bonus notice. Life Insurance products-traditional /unit linked policies

Marks 20: 15L+1T

Text and Reference Books:

1. Mishra M.N: Insurance Principles and Practice; S. Chand and Co, New Delhi.
2. Vinayakam N., Radhaswamy and Vasudevan SV; Insurance- principles and Practice, S. Chand and Co., New Delhi.
3. Gupta OS: Life Insurance; Frank Brothers, New Delhi.
4. Mishra MN: Life Insurance Corporation of India, Vols I, II & III; Raj Books, Jaipur.

B.Com. (Hons) CBCS

Semester: VI

Course No. DSE 602 (GROUP-V)
MARKETING

INTERNATIONAL

Marks: 100 (Internal Assessment 20 + Term End 80)

Lecture: 60 Tutorial: 4

Objective: This course aims at acquainting student with the operations of marketing in International environment.

Course Contents:

UNIT-I: International marketing: Nature, Definition and scope of international marketing; domestic marketing vs. international marketing: International marketing environment- External and Internal.

Marks 20: 15L+1T

UNIT-II: Identifying and Selecting Foreign Market- Determinants Export procedures, Modes of Payments.

Marks 20: 15L+1T

UNIT-III: Product Planning for International Market; Product designing; Standardisation vs. Adaptation; Branding; Packaging; International Pricing; Factors influencing international price.

Marks 20: 15L+1T

UNIT-IV: Promotion of Product/ Services Abroad; Promotional Methods – Direct Mailing; advertising; Personal Selling; trade fairs and exhibitions, International logistics and e-logistics.

Marks 20: 15L+1T

Text and Reference Books:

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.G : Multinational Marketing Management, Prentice Hall, New Delhi.
4. Kripani V : International Marketing, Prentice Hall, New Delhi.