SYLLABUS
B.COM. PART-III

GROUPING OF SUBJECTS AND SCHEME OF EXAMINATION

Subject		Max.	Min.
Foundation Course			
I. Hindi Language		**75**	**26**
II. English Language		**75**	**26**
Compulsory Groups			
Group-I			
I. Income Tax	**75**	**150**	**50**
II. Auditing	**75**		
Group-II			
I. Indirect Taxes	**75**	**150**	**50**
II. Management Accounting	**75**		
Group-III Optional			
Option Group A (Finance Area)			
I. Financial Management	**75**	**150**	**50**
II. Financial Market Operations	**75**		
Option Group B (Marketing Area)			
I. Principles of Marketing	**75**	**150**	**50**
II. International Marketing	**75**		
Option Group C (Commercial Area)			
I. Information Technology and its Applications in Business	**75**	**150**	**50**
II. Essential of e-Commerce	**75**		
Option Group D (Money Banking & Insurance Area)			
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 Liabilty : 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 Liabilty : 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 pratical work relating important

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

Suggested Reading :

1. Singhania V.K. : Students Guide to Income Tax; Taxmann, Delhi.
2. Prasad, Bhagwati : Income Tax Law & Prectice; 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) Shahitya Bhavan, 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 knowlege 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, auxillary, additional or coutervailing; Basics of levyadvalorem,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 ofstores.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	

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, auxillary, additional or coutervailing; Basics of levyadvalorem,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 ofstores.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.	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 GST Council: Structures Power and Functions. Provisions fro amendments.
UNIT-IV Central Sales Tax : Important terms and difinitions 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	UNIT-IV Registration under GST: Procedure for registration, Persons liable for registration, Persons not liable for registration, Compulsory registration. Exempted goods and services - Rates of GST. Procedure relating to Levy: (CGST & SGST): Scope of supply, Tax liability on Mixed and Composite supply, Time of supply of goods and services, Value of taxable supply. Eway-Billing

turnover.		
UNIT-V State Commercial Tax (Chhattisgarh) Definition, Registration, Tax liability, Procedure of Computation & Collection of Tax, Penalties & Prosicution calculation of Tax. VAT Preliminary Knowledge.	UNIT-V ASSESSMENT AND RETURNS - Input text Credit: Eligibility, Apportionment, Inputs on capital goods, Distribution of credit by Input Service Distributor (ISD) 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 managment 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 managment 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	

flexible budgeting; Control ratios; Zero base budgeting; Responsibility accounting; Performance budgeting.	flexible budgeting; Control ratios; Zero base budgeting; Responsibility accounting; Performance budgeting.	
UNIT-V Standard Costing and Variance Analysis : Meaning of standard cost and standard costing; Advantages and application; Variance analysis - material; Labour and overhead (Two-way analysis); Variances.	UNIT-V Standard Costing and Variance Analysis : Meaning of standard cost and standard costing; Advantages and application; Variance analysis - material; Labour and 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 knowlege 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 : a. Company auditor - Appointment, powers, duties, and liabilities. b. Divisible profits and dividend. c. Auditor's report - standard report and qualified report. d. Special audit of banking companies. e. Audit of educational institutions. f. Audit of Insurance companies.	UNIT-III Audit of Limited Companies : a. Company auditor –Qualification, Appointment, powers, duties, Resignation and liabilities. b. Divisible profits and dividend. c. Auditor's report - standard report and qualified report. d. Special audit of banking companies. e. Audit of educational institutions. f. Audit of Insurance companies.	Added Qualification and Resignation of company auditor
UNIT-IV Investigation : Investigation; Audit of non profit companies, a. Where fraud is suspected, and b. When a running a business is proposed. c. Varifications & Valuation of assets.	UNIT-IV Investigation : Investigation; Audit of non profit companies, a. Where fraud is suspected, and b. When a running a business is proposed. c. Varifications & Valuation of assets.	No change

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

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	

working capital, significance of working capital, operating cycle and factors determining of working capital requirements, Management of working capital - cash, recevables, and inventories.	working capital, significance of working capital, operating cycle and factors determining of working capital requirements, Management of working capital - cash, recevables, and inventories.	

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 McGrow Hill, New Delhi.
3. Prasanna Chandra L Financial Management Theory and practice; Tata McGrow 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 provgisions. Investors Protection : Grievancesconcerning 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 provgisions. Investors Protection : Grievancesconcerning 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

Functions and roles; SEBI guide-lines; Credit rating - concept, functions, and types.	Functions and roles; SEBI guide-lines; Credit rating - concept, functions, and types.	

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 McGrow 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 marketingand its applications.

M.M. 75

Present syllabus	Proposed syllabus	Remark
UNIT-I Introduction : Nature and scope of marketing; Importnace 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; Importnace 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/ 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

choice of a distribution channel;Retailer and holesaler; Physical distribution of goods; Transportation, Warehousing, Inverntory control; Order processing.	distribution channel; Retailer and holesaler; Physical distribution of goods; Transportation, Warehousing, Inverntory control; Order processing.	
UNIT-V Promotion : Methods of promotion; Optimum promotion mix; Advertising media – their ralative 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 ralative 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 Charies 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. Inwin, 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

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, definiton, and scope of international marketing; Domestic marketing vs. International marketing; International environment external and internal.	UNIT-I International Marketing : Nature, definiton, and scope of international marketing; Domestic marketing vs. International marketing; 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 Influenceing 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 Influenceing 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

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. Marketing Control Process	Control Process

Suggested Reading :

1. Bhattacharya R.L. and Varshney B. : International Mrketing Management; Sultan Chand, New Delhi.
2. Bhattacharya B. : Export Marketing Strategles 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 famillatize 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 satelite 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 satelite 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,	

complements, addition
subtraction; Conversion from one system to another; Logic Gates, truthtable and
applications minimisation, and K-maps.
c. Computer Processing System : Definition of computer; Hardware/Software
concepts; Generation of computers; Types of computers; Elements of computer;CPU and its functions, Various computer systems.
d. I/O devices : Basic concepts of I/O devices; Various input devices Keyboard,mouse; MICR, OCR, microphones.
e. Various output devices : VDU, printer, plotter,spooling, L.S.
f. Storage Devices : Primary and secondary memory; Types of memory capacityand its enhancement; Memory devices and comparisons; Auxiliary storage,tapes, disks (magnetic and potical); various devices and their comparison.
g. System Software - Roale of Software, Different System Software : O.S.,utilization element of O.S. - Its types and variations; DOS and windows.
h. Computer and Networks : Need of communication; Data transmission; Baud;
Bandwidth; Communication Channel; Multiplexing; Basic network concepts;O.S.I. model; Types of topologies; LAN, WAN, Client server concept.

UNIT-III Computer-based Business Applications
a. Word Processing : Meaning and role of word processing

in creating of documents, editing, formatting, and printing documents, using tools such as spelling check, thesaurus, etc. in word processors (MS-Word). b. Electronic Spreadsheet : Structure of spreadsheet and its applications toaccounting, finance, and marketing functions of business; Crating a dynamic/sensitive worksheet ; Concept of absolute and relative cell reference; Using builtin functions; Goal seeking and solver tool; Using graphics and formatting of worksheet; Sharing data with other desktop applications; Strategies of crating error-free worksheet (MS-Excel, Lotus 123). Practical knowledge on WingsAccounting (Software). c. Programming under a DBMS environment : The concept of data base management system; Data field, records, and files, Sorting and indexing data; Searching records, designing queries, and reports; Linking of data files ;Understanding programming environment in DBMS; Developing menu drivenapplications in query language (MS-Access).	in creating of documents, editing, formatting, and printing documents, using tools such as spelling check, thesaurus, etc. in word processors (MS-Word). b. Electronic Spreadsheet : Structure of spreadsheet and its applications toaccounting, finance, and marketing functions of business; Crating a dynamic/sensitive worksheet ; Concept of absolute and relative cell reference; Using builtin functions; Goal seeking and solver tool; Using graphics and formatting of worksheet; Sharing data with other desktop applications; Strategies of crating error-free worksheet (MS-Excel, Lotus 123). Practical knowledge on WingsAccounting (Software). c. Programming under a DBMS environment : The concept of data base management system; Data field, records, and files, Sorting and indexing data;Searching records, designing queries, and reports; Linking of data files ;Understanding programming environment in DBMS; Developing menu drivenapplications in query language (MS-Access).	
UNIT-IV Electronic Data Interchange (EDI) Introduction to EDI; Basics of EDI; EDI standards; Financial EDI (FEDI); FEDI for international trade transaction; Applications of EDI; Advantages of EDI; Future of EDI.	UNIT-IV Electronic Data Interchange (EDI) Introduction to EDI; Basics of EDI; EDI standards; Financial EDI (FEDI); FEDI for international trade transaction; Applications of EDI; Advantages of EDI; Future of EDI.	
UNIT-V The Internet and its Basic Concepts Internet-concept, history development in India; Technological foundation of internet;	UNIT-V The Internet and its Basic Concepts Internet-concept, history development in India; Technological foundation of internet;	

Distributed computing; Client-server computing; Internet protocol suite; Application of distributed computing; Client-server computing; Internet protocol suite in the internet environment; Domain Name System (DNS(; Domain Name Service (DNS); Generic top-lelvel domian (gTLD); Country code top-level domain (ccTLD); - India; Llocation of second-level doomains; IP addresses; Internet protocol; Applications of Internet in business, education, governance, etc.Information System Audit Basic idea of information audit; Difference with the traditional concepts of audit; Conduct and applications of IS audit in internet environment.	Distributed computing; Client-server computing; Internet protocol suite; Application of distributed computing; Client-server computing; Internet protocol suite in the internet environment; Domain Name System (DNS(; Domain Name Service (DNS); Generic top-lelvel domian (gTLD); Country code top-level domain (ccTLD); - India; Llocation of second-level doomains; IP addresses; Internet protocol; Applications of Internet in business, education, governance, etc.Information System Audit Basic idea of information audit; Difference with the traditional concepts of audit; Conduct and applications of IS audit in internet environment.	

Suggested Reading :
1. Agrawala Kamlesh N. and Agarwala Deeksha : Business on the Net - Introduction to Ecommerce, Macmillan India, New Delhi.
2. Agarwala Kamlesh, N. and Agarwala Deeksha : Bulls, Bears and The mouse; and introduction to On-line Service Market Trading; Macmillan India, New Delhi.
3. Agarwala Kamlesh, N. and Agarwala Prateek Amar; WAP the Net; An Introduction on Wireless Application Protocol; Macmillan India, New Delhi.
4. Bajaj Kamlesh K. and Nag Debjanl : E-Commerce; The cutting Edge of Business; Tata McGraw Hill, New Delhi.
5. Edwards, Ward and Bytheway : The Essence of Information Systems; Prentice Hall, New Delhi.
6. Garg & Srinivasan : Work Book on Systems Analysis & Design; Prentice Hall New Delhi.
7. Kanter : Managing with Information; Prentice Hall New Delhi.
8. Minoli Daniel, Minoli Emma : Web Commerce Technology Handbook; Tata McGraw Hill,

New Delhi.
9. Minoli Daniel : Internet & Internet Engineering; Tata McGrow Hill, New Delhi.
10. Yeats : Systems Analysis & Design; Macmillan India, New Delhi.
11. Goyal : Management information System; Macmillan India, New Delhi.
12. Timothi J O'Leary : Microsoft Office 2000; Tata McGrow Hill, New Delhi.

B.COM PART III

OPTIONAL GROUP C (E-Commerce Area)
 TITLE OF PAPER - ESSENTIAL OF E-COMMERCE   PAPER – II
OBJECTIVE
The objective of this course is to familiarize the students with the basics of e-commerce and to comprehend its potential.

M.M. 75

Present syllabus	Proposed syllabus	Remark
UNIT-I Internet and Commerce : Business operations; E-Commerce practices; Concepts b2b,b2c, b2g, g2h; Benefits of e-commerce to organization, consumers, and society; Limitation of e-commerce; Management issues relating to e-commerce. Operations of E-Commerce : Credit card transaction; Secure Hypertext Transfer Protocol (SHTP); Electronic payment systems; Secure electronic transaction (SET); Set's encryption; Process; Cybercash; Smart cards; Indian payment models.	UNIT-I Internet and Commerce : Business operations; E-Commerce practices; Concepts b2b,b2c, b2g, g2h; Benefits of e-commerce to organization, consumers, and society; Limitation of e-commerce; Management issues relating to e-commerce. Operations of E-Commerce : Credit card transaction; Secure Hypertext Transfer Protocol (SHTP); Electronic payment systems; Secure electronic transaction (SET); Set's encryption; Process; Cybercash; Smart cards; Indian payment models.	No change
UNIT-II Applications in B2C : Consumer's shopping procedure on the internet; Impact on disintermediation and re-inermediation; Global market; Strategy of traditional department stores; Products in b2c model; Success factors of e-brokers; Broker based services on-line; Online travel tourism services; Benefits and impact of e-commerce on travel industry; Real estate market; Online stock trading and its benefits; Online	UNIT-II Applications in B2C : Consumer's shopping procedure on the internet; Impact on disintermediation and re-inermediation; Global market; Strategy of traditional department stores; Products in b2c model; Success factors of e-brokers; Broker based services on-line; Online travel tourism services; Benefits and impact of e-commerce on travel industry; Real estate market; Online stock trading and its benefits; Online	No change

banking and its benefits; Online financial services and their future; Educations benefits, implementation, and impact.	banking and its benefits; Online financial services and their future; Educations benefits, implementation, and impact.	
UNIT-III Applications in B2B; Applications of b2b, Key technologies for b2b; Architectural models of b2b; Characteristics of the supplier-oriented marketplace, buyer-oriented marketplace, and intermediary-oriented marketplace; Benefits of b2b on procurement re-engineering; Just in Time delivery in b2b; Internet-based EDI from traditional EDI; Integrating EC with back-end information systems; Marketing issues in b2b.	UNIT-III Applications in B2B; Applications of b2b, Key technologies for b2b; Architectural models of b2b; Characteristics of the supplier-oriented marketplace, buyer-oriented marketplace, and intermediary-oriented marketplace; Benefits of b2b on procurement re-engineering; Just in Time delivery in b2b; Internet-based EDI from traditional EDI; Integrating EC with back-end information systems; Marketing issues in b2b.	No change
UNIT-IV Applications in Governance : EDI in governance; E-government; E-governance applications of the internet; Concept of government to business, business to government and citizen-to-government; E-governance models; Private sector interface in e-governance.	UNIT-IV Applications in Governance : EDI in governance; E-government; E-governance applications of the internet; Concept of government to business, business to government and citizen-to-government; E-governance models; Private sector interface in e-governance.	No change
UNIT-V Emerging Business Models : Retail model; Media model; Advisory model, Mode-toorder manufacturing model; Do-it yourself model; Information service model; Emerging hybrid models; Emerging models in India.	UNIT-V Emerging Business Models : Retail model; Media model; Advisory model, Mode-toorder manufacturing model; Do-it yourself model; Information service model; Emergin hybrid models; Emerging models in India. Security and Legal aspects of E-commerce.	Added Security and Legal aspects of E-commerce.

Suggested Reading :

1. Agarwala Kamlesh. N. and Agarwala Deekhsa : Bridge to Online Storefornt; Macmillan India, New Delhi.

2. Agarwala Kamlesh. N. and Agarwala Deeksha : Business on the Net Introduction to the E-commerce; Macmillan India New Delhi.

3. Agarwala Kamlesh N. and Agarwala Deeksha : Bulls, Bears and The Mouse : An Introduction to Online Stock Market Trading; Macmillan India New Delhi.

4. Tiwari Dr. Murli D. : Eductaion and E-Governance; Macmillan India, New Delhi.

5. Minoli Daniel, Minoli Emma : Web Commerce Technology Handbook; Tata McGraw Hill, New Delhi.

6. Minoli Deniel, Internet & Internet Engineering : Tata McGrow Hill, 1999.

7. Bhatnagar Subhash and Schware Robert (Eds) : Information and Communication Technology in Development; Sage Publications India, New Delhi.

8. Amor, Daniel : E-business R evealuation, The : Living and Working in an Interconnected World; Prentice Hall, U.S.

9. Afuah, A., and Tuccu, C.: Internet usiness models and Strategies; McGraw Hill, New York.

B.COM PART III

OPTIONAL GROUP D (Money Banking & Insurance Area)
 TITLE OF PAPER FUNDAMENTAL OF INSURANCE   PAPER – I
OBJECTIVE
This course enables the students to know the fundamentals of insurance.

M.M. 75

Present syllabus	Proposed syllabus	Remark
UNIT-I Introduction to Insurance : Purpose and need of insurance; Insurance as a social security tool; Insurance and economic development.	UNIT-I Introduction to Insurance : Purpose and need of insurance; Insurance as a social security tool; Insurance and economic development.	No change
UNIT-II Fundamentals of Agency Law : Definiton of an agent; Agents regulations; Insurance intermediaries; Agents Compensation.	UNIT-II Fundamentals of Agency Law : Definiton of an agent; Agents regulations; Insurance intermediaries; Agents compensation.	No change
UNIT-III Procedure for Becoming an Agent : Prerequisite for obtaining a license; Duration of license; Cancellation of incense; Revocation or suspension/termination of agent appointment; Code of conduct; Unfair practices. Functions of the Agent : Proposal form and other forms for grant of cover; Financial and medical underwriting; Material information; Nomination and assignment; Procedure regarding settlement of policy claims.	UNIT-III Procedure for Becoming an Agent : Prerequisite for obtaining a license; Duration of license; Cancellation of incense; Revocation or suspension/termination of agent appointment; Code of conduct; Unfair practices. Functions of the Agent : Proposal form and other forms for grant of cover; Financial and medical underwriting ; Material information; Nomination and assignment; Procedure regarding settlement of policy claims.	No change
UNIT-IV Company Profile : organizational set-up of the company; Promotion strategy; Market share; Important activities; Structure; Product; Actuarial profession; Product pricing actuarial aspects; Distribution channels.	UNIT-IV Company Profile : organizational set-up of the company; Promotion strategy; Market share; Important activities; Structure; Product; Actuarial profession; Product pricing actuarial aspects; Distribution channels.	No change
UNIT-V Fundamentals/Principles of Life insurance/ Marine /Fire /Medical/General Insurance; Contracts of various kinds; Insurable Interest.	UNIT-V Fundamentals/Principles of Life insurance/ Marine /Fire /Medical/General Insurance; Contracts of various kinds; Insurable Interest. Online insurance procedure	Added Online insurance procedure

Suggested Reading :

1. Mishra M.N. : Insurance Principle and Practice; S. Chand and Co., New Delhi.
2. Insurance Regulatory Development Act. 1999.
3. Life Insurance Corporation Act. 1956.
4. Gupta OS : Life Insurance; Frank brothers, New Delhi.
5. Vinayakam N., Radhaswamy and Vasudevan SV : Insurance - Principles and Practice,
S. Chand and Co. New Delhi.
6. Mishra MN : Life Insurance Corporation of India, Vols I, II & III; Raj Books, Jaipur.
7. Balchand Shriwastava, Agra.
8. Dr. M.L. Singhai, RAmesh Book Depot, Jaipur.

B.COM PART III

OPTIONAL GROUP D   (Money Banking & Insurance Area)
 TITLE OF PAPER -   MONEY & BANKING SYSTEM   PAPER – II

OBJECTIVE

This course enables the students to know the working of the Indian Money & banking system.

M.M. 75

Present syllabus	Proposed syllabus	Remark
UNIT-I Money : Function, Alternative Measures to money supply in India - their different components. Meaning and changing relative importance of each.	UNIT-I Money : Function, Alternative Measures to money supply in India - their different components. Meaning and changing relative importance of each.	No change
UNIT-II Indian Banking System : Structure and organization of banks; Reserve Bank of India; Apex banking Institutions; Commercial banks; Regional rural banks; Cooperative banks; Development banks.	UNIT-II Indian Banking System : Structure and organization of banks; Reserve Bank of India; Apex banking Institutions; Commercial banks; Regional rural banks; Cooperative banks; Development banks.	No change
UNIT-III Banking Regulation Act, 1947 : History; Social control; Banking Regulation Act as applicable to banking companies and public sector banks; Banking Regulation Act as applicable to Cooperative banks.	UNIT-III Banking Regulation Act, 1947 : History; Social control; Banking Regulation Act as applicable to banking companies and public sector banks; Banking Regulation Act as applicable to Cooperative banks.	No change
UNIT-IV Regional Rural and Cooperative Banks in India : Functions; Role of regional rural and cooperative banks in rural India; Progress and performance.	UNIT-IV Regional Rural and Cooperative Banks in India : Functions; Role of regional rural and cooperative banks in rural India; Progress and performance.	No change
UNIT-V Reserve Bank of India : Objectives; Organization ; Functions and working; Monetary policy; Credit control measures and their effectiveness.State Bank of India, Project History, Objectives, Functions & Organization working & progress.	UNIT-V Reserve Bank of India : Objectives; Organization ; Functions and working; Monetary policy; Credit control measures and their effectiveness. State Bank of India, Project History, Objectives, Functions & Organization working & progress. Internet banking system	Added Internet banking system

Suggested Reading :

1. Basu A.K. : Fundamentals of Banking-Theory and Practice; A Mukherjee and Co., Calcutta.
2. Sayers R.S. : Modern Banking : Oxford University Press.
3. Panandikar S.G. And Mithani D.M. : Banking in India; orient Longman.
4. Reserve Bank of India : Functions and Working.
5. Dekock : Central Banking; Crosby lockwood Staples, London.
6. Tannan M.L. : Banking - Law and Practice in India : India Law House, New Delhi.
7. Knubchandani B.S. : Practice and Law of Banking; Macmillan, New Delhi.
8. Shekhar and Shekhar : Banking Theory and Practice; Vikas Publishing House, New Delhi.
9. Harishchandra Sharma.
10. M.L. Singhai.