



ಗುಲಬರ್ಗಾ ವಿಶ್ವವಿದ್ಯಾಲಯ

ಜ್ಞಾನ ಗಂಗಾ, ಕಲಬುರಗಿ-585 106, ಕರ್ನಾಟಕ

ದೂರವಾಣಿ ಸಂ.: 08472-263202 ಫ್ಯಾಕ್ಸ್: 08472-263206, ಇ-ಮೇಲ್: registrargug@rediffmail.com



ಕ್ರ.ಸಂ.ಗುವಿಕ/ವಿಮವಿ/ಬಿ.ಓ.ಎಸ್/2020-21/325

ದಿನಾಂಕ: 06/08/20

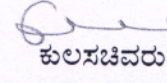
ಅಧಿಸೂಚನೆ

ವಿಷಯ : ಬಿ.ಕಾಂ ಕೋರ್ಸಿನ V ಮತ್ತು VIನೇ ಸೆಮೆಸ್ಟರ್‌ನ ಪಠ್ಯಕ್ರಮವನ್ನು ಪರಿಷ್ಕರಿಸಿ ಜಾರಿಗೊಳಿಸಿದ ಬಗ್ಗೆ.

- ಉಲ್ಲೇಖ: 1. ಸ್ನಾತಕ ಅಧ್ಯಯನ ಮಂಡಳಿ ಸಭೆ ದಿನಾಂಕ: 25.02.2020
 2. ವಾಣಿಜ್ಯ ನಿಕಾಯದ ಸಭೆ ದಿನಾಂಕ: 02.06.2020
 3. ವಿದ್ಯಾವಿಷಯಕ ಪರಿಷತ್ ಸಭೆಯ ಗೊತ್ತುವಳಿ ಸಂಖ್ಯೆ 5 ದಿನಾಂಕ: 02.07.2020
 4. ಕುಲಪತಿಗಳ ಅನುಮೋದನೆ ದಿನಾಂಕ 24.07.2020

ಉಲ್ಲೇಖ (3) ರಲ್ಲಿನ ವಿದ್ಯಾವಿಷಯಕ ಪರಿಷತ್‌ನ ಸಭೆಯ ಗೊತ್ತುವಳಿ ಸಂಖ್ಯೆ 5 ನ್ನು ಅನುಷ್ಠಾನಗೊಳಿಸುತ್ತ; ಅಧ್ಯಯನ ಮಂಡಳಿ ಹಾಗೂ ವಾಣಿಜ್ಯ ನಿಕಾಯದ ಸಭೆಯಲ್ಲಿ ಅನುಮೋದನೆ ಪಡೆಯಲಾಗಿರುವ ಬಿ.ಕಾಂ ಕೋರ್ಸಿನ V ಮತ್ತು VIನೇ ಸೆಮೆಸ್ಟರ್ ಪಠ್ಯಕ್ರಮವನ್ನು ವಿದ್ಯಾ ವಿಷಯಕ ಪರಿಷತ್‌ನ ಅನುಮೋದನೆಯೊಂದಿಗೆ 2020-21 ನೇ ಶೈಕ್ಷಣಿಕ ಸಾಲಿನಿಂದ ಅನ್ವಯವಾಗುವಂತೆ ಪರಿಷ್ಕರಿಸಿ ಜಾರಿಗೊಳಿಸಲಾಗಿದೆ.

ಈ ಮಾಹಿತಿಯನ್ನು ಸಂಬಂಧಪಟ್ಟ ಶಿಕ್ಷಕರ ಹಾಗೂ ವಿದ್ಯಾರ್ಥಿಗಳ ಗಮನಕ್ಕೆ ತರಲು ಸೂಚಿಸಲಾಗಿದೆ. ಪಠ್ಯಕ್ರಮದ ವಿವರವನ್ನು ಗುಲಬರ್ಗಾ ವಿಶ್ವವಿದ್ಯಾಲಯದ ವೆಬ್‌ಸೈಟ್ www.gug.ac.in ದಿಂದ ಪಡೆಯಬಹುದು.


ಕುಲಸಚಿವರು 04/8/20

ಗುಲಬರ್ಗಾ ವಿಶ್ವವಿದ್ಯಾಲಯ, ಕಲಬುರಗಿ

ಗೆ,

- ಮುಖ್ಯಸ್ಥರು, ವಾಣಿಜ್ಯ ಅಧ್ಯಯನ ವಿಭಾಗ, ಗು.ವಿ. ಕಲಬುರಗಿ
- ಎಲ್ಲಾ ಪದವಿ ಕಾಲೇಜುಗಳ ಪ್ರಾಂಶುಪಾಲರಿಗೆ,

ಪ್ರತಿಗಳು:

- ಡೀನ್‌ರು, ವಾಣಿಜ್ಯ ಮತ್ತು ನಿರ್ವಹಣೆ ನಿಕಾಯ, ಗು.ವಿ.ಕಲಬುರಗಿ ರವರ ಮಾಹಿತಿಗಾಗಿ.
- ಕುಲಸಚಿವರು, (ಮೌಲ್ಯಮಾಪನ) ಗುಲಬರ್ಗಾ ವಿಶ್ವವಿದ್ಯಾಲಯ, ಕಲಬುರಗಿ ರವರ ಮಾಹಿತಿಗಾಗಿ.
- ನಿರ್ದೇಶಕರು, ಯೋಜನೆ, ಮೇಲ್ವಿಚಾರಣೆ ಹಾಗೂ ಮೌಲ್ಯಮಾಪನ ಮಂಡಳಿ, ಗು.ವಿ. ಕಲಬುರಗಿ
- ಗ್ರಂಥಪಾಲಕರು, ಗು.ವಿ.ಕಲಬುರಗಿ ರವರ ಮಾಹಿತಿಗಾಗಿ.
- ವಾಣಿಜ್ಯ ಮತ್ತು ನಿರ್ವಹಣೆ ನಿಕಾಯದ ಎಲ್ಲಾ ವಿಭಾಗಗಳ ಮುಖ್ಯಸ್ಥರಿಗೆ
- ಮುಖ್ಯಸ್ಥರು, ಗಣಕಕೇಂದ್ರ ಗು.ವಿ.ಕಲಬುರಗಿ ಇವರಿಗೆ ಸದರಿ ಪಠ್ಯಕ್ರಮವನ್ನು ವಿಶ್ವವಿದ್ಯಾಲಯದ ವೆಬ್‌ಸೈಟ್‌ನಲ್ಲಿ ಪ್ರಕಟಿಸಲು ತಿಳಿಸಲಾಗಿದೆ.
- ಕುಲಪತಿಗಳ ಆಪ್ತ ಕಾರ್ಯದರ್ಶಿ/ಕುಲಸಚಿವರ ಆಪ್ತ ಸಹಾಯಕರು ಗು.ವಿ. ಕಲಬುರಗಿ ರವರ ಮಾಹಿತಿಗಾಗಿ

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SEC - 3

BANKING OPERATIONS AND INSURANCE

Teaching Hours Per Week-4 and Credit-

OBJECTIVE: The objective of this course is to make students understand the operational aspects of banking and insurance.

UNIT – 1: BANKER AND CUSTOMER RELATIONS.

Banker and customer –Definitions, general and specific relationship, bankers rights and obligations, account opening procedure – KYC norms; Collecting Banker – meaning, duties and responsibilities. Paying Banker – meaning, precautions, and statutory protections to the paying banker.

UNIT – 2: LENDING OPERATIONS:


Principles of Bank lending , kinds of lending – loans, cash credit, overdraft, Bills discounting, letters of credit, secured and unsecured advances, Procedure – Housing, Education and Vehicle loan. Bank Non Performing Assets. Principles of Bank lending , kinds of lending – loans, cash credit, overdraft, Bills discounting, letters of credit, secured and unsecured advances – Housing, Education and Vehicle loan.

UNIT – 3: INNOVATIVE OPERATIONS:

New technology in banking – core banking, Universal banking and offshore banking, E-services – Debit and Credit Cards – Internet banking – ATM –Electronic Fund Transfer (NEFT,RTGS,IMPS), DEMAT, E-Wallet – meaning, types of E-wallets and procedure of making E-Payments. – BHIM, PAYTM, GOOGLE PAY (TEZ), PHONE PE (concept only).

UNIT – 4: RISK AND INSURANCE:

Risk – meaning, classification of risk, features of insurable risk. Insurance – meaning, importance and functions of insurance, – classification of insurance business in India – Life, General, Fire, Accident, Asset, Medical, Home, Commercial Travel, Rural and Marine. Meaning of underwriting, procedures of life insurance and non-life insurance


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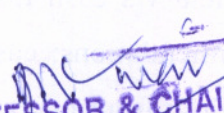
premium – insurance documents.

UNIT – 5: INSURANCE CLAIMS AND REGULATIONS:

Meaning – importance – types of claims – procedure of settlement of life insurance claims and non – life insurance claims – Privatization of insurance industry – FDI in insurance – Banks assurance – IRDA regulations.

References:

1. M.Prakash, Bhargavi R, Madhukar K and S K Poddar R: Banking law and Operations, -Vision Book House.
2. K.Venkataramana, Banking Operations – S H B P
3. Kothari N.M: law and Practice of Banking.-
4. Sethi and Bhatia, Elements of Banking and Insurance,- P H I New Delhi, 2012
5. Tripathy and Pal, Insurance Theory and Practice.- P H I New Delhi 2006
6. E J Vaughan and T Vaughan, Fundamentals of Risk and Insurance.- Wiley, 2013


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DSC-13
MANAGEMENT ACCOUNTING

Teaching Hours Per Week-4 and Credits-4

OBJECTIVE: The course intends to provide students a basic understanding of financial analysis in management accounting as complimentary to financial accounting.

UNIT - 1: INTRODUCTION

Meaning, nature, objectives, functions and significance of management accounting; financial accounting v/s management accounting; cost accounting v/s management accounting; techniques of management accounting, installation of management accounting system.

UNIT – 2: FUNDS FLOW STATEMENT

Meaning, objectives and significance of funds flow statements; preparation of funds flow statement – schedule of changes in working capital, funds from operations. Budgeted funds flow statement.

UNIT – 3: CASH FLOW STATEMENT:

Meaning, objectives and significance of cash flow statement; funds flow statement v/s cash flow statement; AS – 3 on Cash Flow Statement – recommendations; cash from operations – direct and indirect method; cash flow from operating, investing and financing activities; Budgeted Cash Flow Statement.

UNIT – 4: RATIO ANALYSIS:

Meaning and significance of ratio analysis; classification of ratios – liquidity, solvency, activity and profitability ratios; comparison criteria; computation of ratios and preparation of financial statements from ratios; limitations of ratio analysis.


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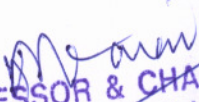


UNIT – 5: MANAGEMENT REPORTING:

Introduction, features of good report, general principles of good reporting system, kinds of reports.

References:

1. S N Maheswari, Principles of Management Accounting, Sultan Chand & Sons, New Delhi.
2. Babatosh Banerjee, Management Accounting and Financial Control, PHI, New Delhi.
3. Gupta and Sharma, Management Accounting, Kalyani Publishers, New Delhi.
4. Khan and Jain, Management Accounting, TMH, New Delhi.
5. I M Pandey, Principles of Management Accounting, Vikas Publications, New Delhi.
6. Ravi M Kishore, Management Accounting, Taxmann Publications, New Delhi.
7. Bhattacharya Debarshi, Management Accounting, Pearson Education, New Delhi.


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DSC-14**AUDITING**

Teaching Hours Per Week-4 and Credit-4

OBJECTIVE: This course intends to provide a broad idea about basic aspects concerning auditing.**UNIT – 1: INTRODUCTION TO AUDITING:**

Meaning, definitions and objectives of auditing; accounting v/s auditing; advantages and limitations of auditing; classification of audit; audit programme; appointment, qualifications and removal of company auditor; powers, duties and liabilities of company auditor.

UNIT – 2: AUDITING AND ASSURANCE STANDARDS:

Overview, standard setting process; Statements and Guidance Notes on Auditing Issued by the ICAI; significant differences between Auditing and Assurance Standards; role of International Auditing and Assurance Standards Boards.

UNIT – 3: INTERNAL CONTROL AND AUDIT:

Meaning, objectives and significance of internal control; elements of internal control; review and documentation; evaluation of internal control system; internal control questionnaires; internal control check list; tests of control, application of concept of materiality and audit risk; concept of internal audit – meaning, nature, scope and purpose of internal audit; areas of internal audit.

UNIT – 4: VOUCHERS AND VERIFICATION:

Meaning of voucher and vouching; vouching v/s auditing; audit of receipts – cash sales, receipts from debtors; payments – cash and credit purchases, payment to creditors, wages, expenses, capital expenditures, bank payments; audit of assets and liabilities.

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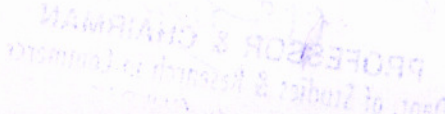
UNIT – 5: AUDIT REPORT:

Meaning, nature, scope and importance of auditor's report; types of auditor's report; report v/s certificate; contents of audit report; disclaimers, adverse opinion; audit committee – meaning, objectives, composition and functions of audit committee.

References:

1. Auditing - T. R. Sharma – Sahithya Bhavan, Agra-2019
2. Practical Auditing - B.N. Tandon – Sultan Chand Ltd, 2006
3. Contemporary Auditing – Kamal Gupta – Tata McGraw Hill, New Delhi-2005
4. Auditing Principles and Techniques. – S.K.Basu – Pearson India
5. Practical Auditing - Specier and Pegler.- HFL-1978
6. Principles and Practice of Auditing- S B Hagaragi and S F Tangade – Sri Siddalingeshvara Book Depot, Kalaburagi


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DSC-15

BUSINESS ENVIRONMENT

Teaching Hours Per Week-4 and Credit-4

OBJECTIVE: The objective of this course is to make students understand the basic environmental factors which influence in conducting business.

UNIT – 1: BUSINESS AND ITS ENVIRONMENT:

Characteristics of modern business, concept, nature, characteristics and types of environment micro and macro environment, major components of environment; linkage between business and environment; impact and process of environment analysis.

UNIT – 2: ECONOMIC ENVIRONMENT:

Concept, nature and characteristics of economic environment, critical element; economic factors- GDP, per capita income, BOP, monetary policy, fiscal policy, trends in trade; Industrial policy; economic reforms.

UNIT – 3: POLITICAL AND LEGAL ENVIRONMENT:

Concept, nature and characteristics of political and legal environment, linkage between political and legal environment and business; role of Government – regulatory role, promotional role, entrepreneurial role and planning role; state intervention in business – pros and cons of intervention; economic, labour and industrial laws relevant to business types.

UNIT – 4: SOCIO-CULTURAL ENVIRONMENT

Concept, nature and characteristics of socio-cultural environment; components and impact of socio-cultural environment on business, culture and ethics in business; social responsibility of business – arguments for and against social responsibility, social audit; business participation in cultural affairs.

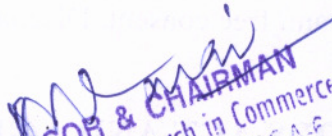
UNIT – 5: TECHNOLOGICAL ENVIRONMENT

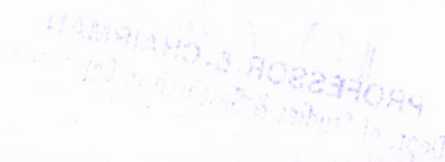
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Concept, nature and characteristics of technological environment; elements and linkage between technological environment and business; economic effect of technology; technology and plant level changes; management of technology; technology policy of the Government.

References:

1. Raj Agarwal –Business Environment, Excel books, New Delhi.
2. Sheikh – Business Environment, Pearsons, New Delhi.
3. Sundaram & Black - Business Environment, PHI, New Delhi.
4. Aswathappa – Essentials of Business Environment, HPH, Mumbai.
5. Jain & Varma - Business Environment, Sahitya Bhavan, Agra.
6. Mishra & Puri – Economic Environment of Business, HPH, Mumbai.
7. Adhikari - Economic Environment of Business, Sultan Chand & Sons, New Delhi.
8. Dhar P. K. – Business Environment, Kalyani Publishers, New Delhi.
9. Das Gupta A. & Sen Gupta N. K. – Government & Business, Vikaas Publishing House.


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DSC-16**BUSINESS LAW**

Teaching Hours Per Week-4 and Credit-4

OBJECTIVE: This course intends to make students understand basic aspects of select business laws.

UNIT – 1: INTRODUCTION:

The Indian Contract Act 1872 – Definitions of Contract- kinds of contract – essential elements of valid contract from the point of enforceability.

UNIT – 2: OFFER AND ACCEPTANCE:

Offer – legal rules regarding offer, revocation of offer , acceptance – meaning, legal rules regarding acceptance , Essential of a contract – capacity of parties and free consent, Discharge of contract.

UNIT – 3: SALE OF GOODS ACT AND AGENT:

Essentials of sale of goods – kinds of goods – unpaid seller –Rights of unpaid seller. Agency – Test of Agency, Creation of Agency, duties of agent, Termination of agent.

UNIT – 4: CONSUMER PROTECTION ACT AND INTELLECTUAL PROPERTY ACT:

Consumer Protection Act – Introduction, Meaning of consumer, consumer court, when to complain, procedure for filing a complaint, period of disposal, Relief available to the complaint, Appeals. Intellectual Property Act – Definition and registration procedure for Patent, Copyright and Trade marks.

UNIT – 5: INFORMATION TECHNOLOGY ACT:

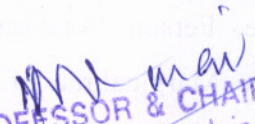
Definition of information – Digital Signature, Legal recognition of

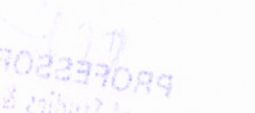
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electronic records, License to issue digital signature certificate and Acceptance of Digital Signature.

References:

1. Elements Of Mercantile Law – N.D. Kapoor – Sultan Chand and Sons-2014
2. Businees Law – P.L.Tulsian and Bharat Tulsian.- McGraw Hill HED
3. Mercantile Law – P.P.S.Gogna – Sultan Chand & sons
4. Mercantile Law – Kamal Garg – Bharat Law House Pvt Ltd.
5. Businees Law – B.N.Tandon.
6. Businees Law – M.C. Kuchhal.- Vikas Publishing House 2013


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ELECTIVE GROUP - (A): TAXATION & COSTING

DSE -1

INCOME TAX – I

Teaching Hours Per Week- 5 and Credit- 5

OBJECTIVE: The objective of this course is to make students able to compute the taxable income and tax liability of different assesseees under Indian Income Tax Act.

UNIT - 1: INTRODUCTION:

Brief History of Income Tax Act, Finance Act, Schemes of Income Tax, Basic concepts - Assessee, Person, Assessment Year, Previous Year, Gross Total Income, Total Income, Marginal rate of Tax – Agriculture Income –

UNIT - 2: INCIDENCE OF TAX:

Residential Status of an Individual, Firm and Company- Incidence of Tax (including problems) – Incomes which do not form part of Total Income [U/S 10].

UNIT - 3: INCOME FROM SALARY:

Income From Salary – Features of Salary Income – Treatment of Allowances, Perquisites, Provident Fund, Retirement benefits – Gratuity, Commutation of Pension, and Leave encashment – Computation of salary income- Problems.

UNIT - 4: INCOME FROM HOUSE PROPERTY:

Basis of charge - Deemed ownership – Exemptions, Determination of annual value of SOP and Let out property, Deductions under house property head – Computation of income from house property.

UNIT - 5: PROFIT AND GAINS OF BUSINESS AND PROFESSION

(INDIVIDUAL ASSESSEES):

Expenses expressly allowable and inadmissible, General Deduction / expenditures, losses, deemed profits, Method of accounting- Computation of


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taxable income from business. Computation of income from Profession in case of Advocates, Doctors, Chartered Accountants.

References:

1. V K Singhania and Kapil Singhania- Law and Practice of Income Tax
Taxmann Publications.
- 2 Girish Ahuja & Ravi Gupta – Direct Taxation.- Wolters Kluwer
- 3 V.P.Gaur and Narang – Income Tax Law and Practice.- kalyani Publ
- 4 Bhagavathi Prasad – Income Tax Law and practice – Wishva
Prakashana
- 5 H.C.Mehrotra – Income Tax Law and practice – Sahitya Bhavan
Agra.


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DSE – 2

COST ACCOUNTING- I

Teaching Hours Per Week- 5 and Credit- 5

OBJECTIVE: The objective of this course is to make students understand the prime elements of cost accounting.

UNIT - 1: INTRODUCTION: COST ACCOUNTING:

Meaning and importance – Financial Accounting V/s Cost Accounting – Limitations, Installation of Costing System – Cost classification.

UNIT – 2: MATERIALS:

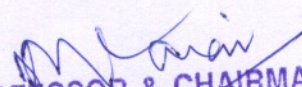
Introduction, Material Control – Meaning and Importance – Stock levels – EOQ – ABC analysis. – Bin card – Stores Ledger – issue of Materials including return of materials to stores, transfer of materials, different methods of pricing and their relative merits and demerits – Numerical problems on Stock levels, EOQ, FIFO – LIFO – Simple average and weighted average methods – Treatment of materials losses, wastage, scrap and defectives.

UNIT - 3: LABOUR:

Introduction – control of labour cost, time keeping – labour turnover, causes and effects – methods of remuneration; time rate-piece rate- differential piece rate, Taylor's system, Merrick's differential Piece rate, Gant task – Bonus Schemes, Halsey plan, Rowan scheme, Emerson's efficiency bonus plan – Numerical Problems on time and piece rates and bonus schemes.

UNIT - 4: OVERHEADS:

Meaning: classification- allocation and apportionment of overheads – Reapportionment, Direct method, Repeated distribution method and simultaneous equation method – absorption of overheads – methods; Direct labour cost, Direct labour hour rate, machine hour rate, Numerical problems on primary and secondary distribution summary and absorption of overheads.


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UNIT - 5: COST CONTROL:

Cost control – Cost reduction – Cost audit.

References:

1. M.C. Shukla and T.S. Grewal - Cost Accounting – Sultan Chand Publications
2. S.P.Ayengar – Cost Accounting – Sultan Chand and Sons
3. Jain and Narang – Cost Accounting: Principles and Practice – Kalyani Publishers
4. Lall Nigam and Sharma – Costing Principles and Practice – Prentice Hall of India
5. Pattanshetty and Palekar – Cost Accounting-
6. Ravi M .kishore – Cost and Management Accounting - Taxmann.
7. Dr.S.N.Maheshwari - Cost Accounting – Sultan Chand Publications


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ELECTIVE GROUP - (B): ACCOUNTING

DSE - 1

ACCOUNTING STANDARDS

Teaching Hours Per Week- 5 and Credit- 5

OBJECTIVE: The objective of this course is to provide an understanding to the students about the prevalent accounting standards and also the International Accounting Standards.

UNIT – 1:

Meaning, Types of Accounting Standards, Procedure for setting Accounting Standards, Indian Accounting Standards, The difference between Indian Accounting Standards and GAAP.

UNIT – 2:

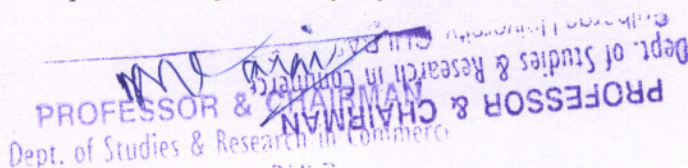
The IASB's Framework for the Preparation and Presentation of Financial Statements - Preparation of the financial statements of non-group enterprises - the regulatory requirements for published financial statements (IAS 1) - The preparation of cash flow statements (IAS 7) - Reporting Performance; the measurement of income - extraordinary items prior period items

UNIT – 3:

The treatment in an enterprise's financial statements of shares, debentures, dividends and interest - the recognition of revenue (IAS 18) - the distribution of profit and the maintenance of capital - The disclosure of related parties to a business (IAS 24).

UNIT – 4:

The issue and redemption of shares including definitions and treatment of share issue and redemption costs (IAS 32 and IAS 39), the share premium account, the accounting for maintenance of capital arising from the purchase by a company of its own shares - Contingencies and events



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occurring after the balance sheet date (IAS 10)- Provisions, contingent liabilities and contingent assets (IAS 37).

UNIT – 5:

International Financial Reporting Standards- Importance, Comparison between Indian Accounting Standards and International Financial Reporting Standards.

References:

1. D.S Rawat, Taxmann Students guide to Accounting standards
2. Bhattacharya Indian Accounting Standards: Practices, Comparisons, and Interpretations Tata McGraw Hill
3. Dalal Gaggar Kshirsagar, Accounting Standards & Corporate Accounting Practices, Wadhwa and Company Nagpur


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DSE – 2

ACCOUNTING FOR MANAGERIAL DECISIONS

Teaching Hours Per Week- 5 and Credit-5

OBJECTIVE: The objective of this course is to make students understand basic aspects of accounting and the significance of depreciation and inventory valuation in accounting.

UNIT – 1: FINANCIAL AND MANAGEMENT ACCOUNTING – AN OVERVIEW:

Evolution of Accounting, definition of Accounting, Accounting and book Keeping, Accounting as information system, Accounting as a language, users of accounting information, basic accounting concepts, Postulates and principles, financial accounting, difference between cost accounting, financial accounting, and management accounting

UNIT -2: ACCOUNTING EQUATION, TRANSACTIONAL ANALYSIS, AND ACCOUNTING MECHANICS:

Accounting equation, assets and liabilities, effects of financial transitions on financial accounting, transactional analysis, journalizing the transactions, subsidiary journal, ledger postings and trial balance.

UNIT – 3: PREPARATION OF FINANCIAL STATEMENTS:

Profit and loss account, balance sheet , adjustment entries ; types of adjustment entries, provisions of bad debts , cash discount payables and receivables, closing entries, preparing profit and loss account, meaning of balance sheet, arrangement assets and liabilities items on the balance sheet, preparation of balance sheet, limitations of balance sheet.

UNIT – 4: DEPRECIATION ACCOUNTING:

Long term assets, accounting problems in long term assets, nature of depreciation, cross word depreciation, factors that effect the computation of depreciation, methods of depreciation, evaluation of accelerated methods, factors influencing selection of depreciation methods, change in depreciation methods, disclosure on depreciation.

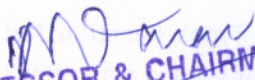
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UNIT – 5: INVENTORY VALUATION:

Meaning of inventory, need for inventory, objectives of inventory measurement, inventory costing methods, accounting standards A S-2 on inventory valuation, consistency in the valuation of inventory systems.

References:

1. Accounting for management by Dr . Jawaharlal, Himalaya Publishing House.
2. Accounting for managers by Dr. J Madegouda – Himalaya Publishing House
3. Accounting for management by John Dearden & Bhattacharya – Vikas Publishing.


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ELECTIVE GROUP - (C): MARKETING

DSE – 1

SERVICES MARKETING

Teaching Hours Per Week-5 and Credit- 5

OBJECTIVE: The objective of this course is to provide basic knowledge of services marketing to the students.

UNIT - 1: INTRODUCTION TO SERVICES MARKETING:

Concept of services, Types, Function, Nature, Characteristics, Understanding Services Customers, Impact of service marketing in the economy of a country.

UNIT - 2: ISSUES IN MARKETING OF SERVICES:

Service - Pricing in Services, Place in Services, Promotion of Service, People in Services, Physical Evidence, and Process Management.

UNIT - 3: SERVICE MARKETING MANAGEMENT:

Managing Services Quality, Relationship marketing – Concept, Service Communication Mix, Communication Strategy.

UNIT - 4: CONSUMER BEHAVIOUR AND SERVICE:

Consumer Behaviour consideration, Guidelines for Developing Service Communications, Consumer Decision making process & ethical issues (concepts, factors influencing decision making process, ethical decision making methods).

UNIT - 5: SERVICE MARKETING IN NON-PROFIT AND PROFIT ORGANISATIONS:

Travel and Tourism, Financial Services, Information Technology Services, Media Services, Health Care Services, Educational Services.

References:

1. Verma, H. V., Services Marketing, Pearson
2. Venugopal and Raghu, Services Marketing, Himalaya Publishing Ltd.
3. Ravi Shankar, Services Marketing : The Indian Perspective, Excel Books

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4. Rampal & Gupta, Services Marketing, Concepts, Applications & Cases, Galgotia
5. Apte, Services Marketing, Oxford University Press

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DSE – 2

MARKETING RESEARCH

Teaching Hours Per Week-5 and Credit- 5

OBJECTIVE: The objective of this course is to enable students learn basic tools and techniques of marketing research.

UNIT - 1: INTRODUCTION TO MARKETING RESEARCH:

Marketing Research- Definition, features, functions, significance of Marketing Research in marketing decision making, limitations of Marketing Research, steps in Marketing Research, ethics in Marketing Research, career options in Marketing Research, qualities of a good Marketing Research professional.

UNIT - 2: PLANNING RESEARCH:

Research Design- concept, importance, Hypothesis - concept, types, and importance. Questionnaire- concept, types of questions, steps in the preparation of questionnaire, essentials of a good questionnaire, Sampling- concept, terms in sampling, techniques of sampling, essentials of good sampling.

UNIT – 3: DATA COLLECTION:

Primary data- concept, merits, demerits, methods, Secondary data- concept, merits, demerits, sources, Qualitative and Quantitative research- concept, features, Qualitative v/s Quantitative research.

UNIT - 4: DATA PROCESSING AND ANALYSIS:

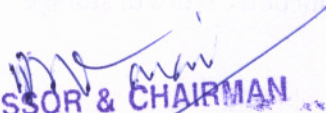
Stages in Data processing, Editing- meaning, objectives, types. Coding- meaning, guidelines. Classification- meaning, methods. Tabulation- meaning, methods. Data Analysis & Interpretation, Data Analysis- meaning, steps, use of statistical tools (SPSS, MS EXCEL, MINITAB), Data Interpretation- meaning, importance, stages.

UNIT - 5: REPORT WRITING:

Concept, types, contents, essentials, use of visual aids in research report.

References:

1. Marketing Research-Ramanuj Mujamdar – New Age International Publishers
2. Marketing Research-Mishra M N – Tata McGraw Hill 1991
3. Marketing Research-M V Kulkarni – Everest Publishing House
4. Research for marketing Decisions-Paul Green, Donald T. Prentice Hall International Services
5. Marketing Research-Rajendra Naragundkar – Tata McGraw Hill New Delhi
6. Business Research Methods-Donald R. Cooper and Pamela S Schindler – Tata McGraw Hill
7. Market Research-G. C. Beri – Tata McGraw Hill


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B.Com VI Semester

SEC – 4

COMPUTER APPLICATION FOR BUSINESS AND E-COMMERCE

Teaching Hours Per Week-4 and Credit-4

OBJECTIVE: The objective of this course is to make students understand role of computers and computer technology in carrying out business transactions and also the E-Commerce.

UNIT – 1:

Introduction: Computer, data processing, characteristic features of computers, computer evolution to present form, computer generation. Basic computer organization: Basic operations performed by computers, basic organization of computer system, input units and its functions, output units and its functions, storage units and its functions, types of storage.

UNIT – 2:

Software: types of softwares, system software, application software and users of computer systems, steps involved in software development, firmware, middleware. Overview of operating system: Functions of operating system, concept of multiprogramming, multitasking, multiprocessing, time-sharing, real time, single-user & multi-user operating system. Basics of Windows operating system- My Computer, Recycle Bin, Status Bar, Start and Menu & Menu-selection, Running an Application, Windows Explorer, Creating and Renaming of files and folders, Control Panels.

UNIT – 3:

Overview of Networking: An introduction to computer networking, Network types (LAN, WAN, MAN), Network topologies, Modes of data transmission, Forms of data transmission, Transmission channels (media). Internet: Concepts, application of Internet, Internet Vs. Intranet, Growth of Internet, ISP, ISP in India, Types of connectivity – Dial-up, Leased line, DSL, Broadband, RF, VSAT etc. The World Wide Web: The World Wide Web defined, commonly used web browsers, searching the World Wide Web: Search Engines. Telnet and FTP: Telnet and Remote Login, File Transfer, Computer Viruses. Fundamentals of Electronic Mail: Basic email facts, Email addresses, passwords, and user-ids

UNIT – 4:

Introduction to E-commerce : Meaning and concept – E-commerce v/s Traditional Commerce- E-Business & E-Commerce – EDI – Importance , features & benefits of E-Commerce – Impacts. Challenges & Limitations of

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E-Commerce – Supply chain management & E – Commerce – E – Commerce infrastructure. Business models of E – Commerce: Business to Business – Business to customers – customers to customers - Business to Government – Business to employee – E – Commerce strategy – Influencing factors of successful E- Commerce.

UNIT – 5:

Marketing strategies & E – Commerce: Website – components of website – Concept & Designing website for E- Commerce – Corporate Website – Portal – Internet Advertising –Models of internet advertising – Mobile Commerce. Electronic Payment system: Online payment systems –e- cash, e- cheque, Smart Card, Credit Card , Debit Card, Electronic purse/wallets – Security issues on electronic payment system.

References:

1. P. K. Sinha and Priti Sinha, Computer Fundamentals, Sixth Edition, BPB publications.
2. S. K. Basandra, Computers Today ,Galgotia Publications.
3. Raymond Greenlaw, Ellen Hepp, Inline/Online: Fundamentals of the Internet and the World Wide Web, 2/e, McGraw Hill Education;
4. Norton, Peter, Introduction to Computers, McGraw-Hill
5. Turban, Efraim, David King et. el.: Electronic Commerce: A Managerial Perspective, Pearson Education Asia, Delhi
6. Gill, Nasib Singh, Essentials of Computer and Network Technology, Khanna Books Publishing Co., New Delhi
7. Kalakota, Ravi: Frontiers of Electronic Commerce, Addison - Wesley, Delhi.
8. Willam Stallings: Business Data Communications, Pearson Education, New Delhi.


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FINANCIAL MANAGEMENT

Teaching Hours Per Week-4 and Credits-4

OBJECTIVE: The objective of this course is to make students understand the basic aspects concerning financial management.

UNIT -1: INTRODUCTION:

Financial management –Introduction- scope- finance and other related disciplines-Financial Functions. Financial Goals: Profit Maximization Vs Wealth Maximization – Concept of time value of money - Sources of financing - Short term and Long term. Capitalization - Over and Under Capitalization.

UNIT - 2: COST OF CAPITAL:

Concept of Cost of Capital. Measures of Specific and Overall cost of capital. Financing Decision- Leverage- Operating, Financial and combined- Determinants of Capital structure

UNIT - 3: CAPITAL BUDGETING:

Capital Budgeting- Estimating cash flows- Evaluation Techniques, Traditional and Discounted cash flow techniques (Risk analysis Excluded)– Capital Rationing.

UNIT - 4: DIVIDEND DECISION:

Dividend Decision: Factors determining dividend policy- stable dividend policy-stock dividend -Working Capital Management: Need for working capital –Determinants of working capital- computation of working capital- management of cash, Inventory, Accounts Receivable and Accounts Payable

UNIT- 5: FINANCIAL MARKETS:

Financial markets- Money market - capital market - Recent Trends in capital market - Mutual Funds - Depositories.

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References:

1. M.Y.Khan and P.K.Jain – Financial Management – Tata McGraw Hill Education Pvt.Ltd.2019
2. I.M.Pandey - Financial Management – Vikas Publishing House 1992
3. S.N.Maheswari - Financial Management: Principles and Practice – Sultan Chand and sons
4. Prasanna Chandra – Fundamentals of Financial Management – Tata McGraw Hill
5. James C Van Horne and John WWachowicz Jr - Fundamentals of Financial Management – Prentice Hall


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DSC -18**INDIAN FINANCIAL SYSTEM**

Teaching Hours Per Week-4 and Credit-4

OBJECTIVE: The objective of this course is to provide students an understanding of the components of Indian financial system.

UNIT – 1: INTRODUCTION:

Meaning, components and functions of financial system; key elements of financial system; role of financial system in the economy; relationship between the economic growth and financial system; reforms in the financial system – objectives and major reforms undertaken in India.

UNIT – 2: MONEY MARKET AND CAPITAL MARKET:

Money market – meaning and role; money market instruments; major players in money market; link between money market and monetary policy in India; capital market – meaning, objectives and significance; reforms in capital market in India; capital market instruments.

UNIT – 3: FINANCIAL MARKETS:

Meaning, importance and classification of financial markets; primary market – meaning and nature; types of issue – IPOs and Further Offers – methods of making public issue – fixed price and book building – meaning, process and price determination; red-erring prospectus and green shoe option; secondary market – meaning, functions and development of secondary market in India; stock exchanges – meaning, functions and development; regulation and demutualisation; BSE, NSE and OTCEI - origin and growth.

UNIT -4: FINANCIAL INTERMEDIARIES:

Role and classification of financial intermediaries, development financial institutions – functions and types – IFCI, SIDBI, IDFC; banking and NBFCs – functions and structure of banking institutions; NBFC – Meaning, functions and growth of NBFCs; co-operative banking in India; Other intermediaries – merchant bankers, underwriters, custodians, registrars, share transfer agents, depository services – meaning and functions.

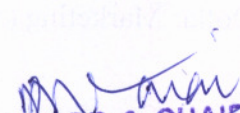
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UNIT – 5: FINANCIAL REGULATIONS:

Meaning, objectives and significance of financial regulations; Raghuram Rajan Committee recommendations on financial regulation; SEBI – objectives, functions and powers of SEBI;

References:

1. Bharati V Pathak, The Indian Financial Systems – Markets, Institutions and Services, Pearson Education, New Delhi.
2. M Y Khan, Indian Financial System, TMH, New Delhi.
3. Guruswamy, Indian Financial System, TMH, New Delhi.
4. Majumdar.S. – Indian Financial System – Sage Publications India
5. Pathak .B V - Indian Financial System – Pearson 2018
6. S P Nayak and A KSana - Indian Financial Syste – Kolkata Rabindra Library 2012


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DSC -19**INTERNATIONAL TRADE**

Teaching Hours Per Week-4 and Credit-4

OBJECTIVE: The objective this course is to make students understand the basics of international trade.

UNIT - 1: INTRODUCTION:

International Trade – Importance of International Trade, Theories of Foreign Trade: - Theories of Adam Smith, Ricardo, Haberler's Hechsher – Ohlin

UNIT - 2: BALANCE OF PAYMENTS:

Balance of Trade, Balance of Payment – Concepts – Causes of Disequilibrium, Methods to Correct Disequilibrium – Fixed and Floating Exchange Rates – Euro – Dollar Marketing (An Over View)

UNIT - 3: EXPORT MANAGEMENT:

Export Management – Export Procedure and Documents – Export Finance – Export Promotion – Export Pricing.

UNIT - 4: INTERNATIONAL CAPITAL MOVEMENT:

Types of international capital movements- FDI: types, advantages and disadvantages- MNCs: meaning, advantages and disadvantages- Role of capital flows in developing countries- Foreign investment policy.

UNIT - 5: WTO AND TRADE LIBERALIZATION:

WTO and Trade Liberalization – Liberalization of Trade in Manufacturing and in Agricultural Trade – TRIPS, TRIMS.

References:

1. Francis Cherunilam, International Trade and Export Management - Himalaya Publishing House
2. Paul.R.Krugman and Maurice Obstfeld, International Economics (Theory and Policy) - Pearson Education Asia - Addison Wesley Longman (P)Ltd..
3. Robert J.Carbaugh, International Economics - Thomson Information Publishing Group - Wadsworth Publishing Company
4. H.G. Mannur, International Economics – Vikas Publishing House (P) Ltd

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DSC - 20**GOODS & SERVICES TAX**

Teaching Hours Per Week- 4 and Credit- 4

OBJECTIVE: The Objective of this course is to enable students to compute the GST liability of Business establishments

UNIT - 1: INTRODUCTION:

Constitutional frame work of Indirect Taxes before introduction of GST (Taxation Powers 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, Compensation Mechanism, Registration.

UNIT - 2: LEVY AND COLLECTION OF GST

Taxable event - "Supply" of Goods and Services; Place of supply: Within state, interstate, Import and Export; Time of supply; Valuation for GST –Valuation rules- Exemption from GST: Small supplies and Composition Scheme; Classification of Goods and Services: Composite and Mixed Supplies.

UNIT - 3: INPUT TAX CREDIT:

Eligible and Ineligible supply for input Tax Credit: Apportionment of Credit and Blocked Credits; Tax Credit in respect of Capital Goods; Recovery of Excess Tax Credit; Availability of Tax Credit in special circumstances; Transfer of Input Credit(Input Service Distribution); Payment of Taxes; Refund; Doctrine of unjust enrichment; Reverse Charge Mechanism, Job work.

UNIT - 4: GST PROCEDURES:

Tax invoice, Credit and Debit Notes, GST Computation, Returns, Audit in GST, Assessment; Self- Assessment, Summary and Scrutiny.

UNIT - 5: SPECIAL PROVISIONS:

Taxability of E- commerce, Anti- Profiteering, Avoidance of dual control, E-way bills, zero-rated supply, Offences and Penalties, Appeals.

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References:

1. The Central Goods and Service Tax ACT,2017
2. The Integrated Goods and Service Tax Act,2017
3. The Union Territory Goods and Service Tax Act,2017
4. The Central Goods and Service Tax(Compensation to States), 2017
5. The Constitution (One hundred and First Amendments) Act, 2016.
6. ICAI Study Materials
7. Goods and Services Tax – V S Datey – Taxmann Publications

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ELECTIVE GROUP – (A): TAXATION & COSTING

DSE-3

INCOME TAX – II

Teaching Hours Per Week-5 and Credit- 5

OBJECTIVE: the objective of this course is to enable students to compute the taxable income and tax liability of different assesseees under Indian Income Tax Act.

UNIT - 1: CAPITAL GAINS:

Capital Asset, types, Transfer, Cost of acquisition, Cost of improvement, Indexation, Types of capital gain – exemptions for individual assessee.

UNIT - 2: INCOME FROM OTHER SOURCES:

Income from other sources, Setoff and carry forward of losses.

UNIT - 3: ASSESSMENT OF INDIVIDUALS:

Deductions u/s 80 C – 80U, Section 87A, Computation of tax Liability.

UNIT - 4: ASSESSMENT OF PARTNERSHIP FIRMS:

Definition of Firm, Partner, Residential Status –conditions, Provisions u/s 40(b) – Deductions from GTI, Alternate Minimum Tax (AMT) –Computation of tax liability of Firms .

UNIT - 5: ASSESSMENT OF COMPANY:

Definition of Company, Closely-held Company, Widely – held Company, Indian Company, Foreign Company – Residential Status of Company, Deductions from GTI – Computation of Tax Liability (Including Minimum Alternate Tax).

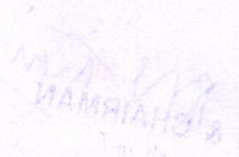
References:

- 1 Girish Ahuja & Ravi Gupta – Direct Taxation – Wolters Kluwer
- 2 Vinoda.k.singania – Direct taxes law and practice – Taxmann Publications
- 3 V.P.Gaur and Narang – Income Tax Law and Practice – Kalyani publishers.

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- 4 Bhagavathi Prasad – Income Tax Law and practice – Wishva Prakashana
- 5 H.C.Mehrotra – Income Tax Law and Accounts. – Sahitya Bhavan Agra.


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DSE – 4

COST ACCOUNTING – II

Teaching Hours Per Week- 5 and Credit-5

OBJECTIVE: The objective of this course is to provide students basic understanding of techniques of cost accounting.

UNIT - 1: METHODS OF COSTING:

Meaning and Numerical problems on Unit or Output Cost Sheet- tenders or Quotations- Operating Costing (Transport Costing only) – Contract Costing- Process costing (excluding equivalent production and inter process profits)

UNIT - 2: MARGINAL COSTING:

Marginal Costing: Meaning –Definition –Features – Advantages and Disadvantages – BEP,P/V Ratio, Margin of Safety – Break Even Chart- Application of Marginal Costing –Practical; Problems.

UNIT - 3: BUDGETARY CONTROL:

Budgetary Control: Meaning of Budgeting- Budgeting and Budgetary Control – Advantages and Disadvantages _ Types of Budget – Zero Base budgeting- Numerical Problems on Cash Budget and Flexible Budgets.

UNIT - 4: STANDARD COSTING:

Standard Costing: Meaning –Definition -Standard Cost V/s Budgetary Control – Merits and Demerits –Variance Analysis –Numerical Problems on Material and Labour Variance only.

UNIT - 5: ACTIVITY BASED COSTING:

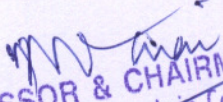
Activity based Costing: Meaning – Need – Characteristics - Process –Advantages and Limitations –Numerical problems –A Theoretical Out line of Kaizen Costing and Target Costing.

References:

1. M.C. Shukla and T.S. Grewal - Cost Accounting – Sultan Chand Publications
2. S.P.Ayengar – Cost Accounting – Sultan Chand and Sons

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3. Jain and Narang – Cost Accounting: Principles and Practice – Kalyani Publishers
4. Lall Nigam and Sharma – Costing Accounting: Principles and Practice – Prentice Hall India
5. Pattanshetty and Palekar – Cost Accounting.
6. Ravi M .kishore – Cost and Management Accounting - Taxmann
7. Dr.S.N.Maheshwari- Cost Accounting – Sultan Chand.


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ELECTIVE GROUP – (B): ACCOUNTING

DSE- 3

HUMAN RESOURCE ACCOUNTING

Teaching Hours Per Week- 5 and Credit- 5

OBJECTIVE: The objective of this course is to enable students to understand human resource accounting concepts and the methods of human resource valuation.

UNIT - 1: HUMAN RESOURCE ACCOUNTING:

Concept of HR Accounting, meaning , definitions , importance, objectives, and historical development of HR Accounting. HR an asset, investment in human resources, benefits and limitations of HR Accounting.

UNIT - 2: HUMAN RESOURCE PLANNING AND ACCOUNTING:

HR Planning, objectives of HR planning, planning process, benefits of HR planning, human capital investment, human capital and productivity.

UNIT- 3: METHODS OF HUMAN RESOURCE ACCOUNTING - COST OF PRODUCTION APPROACH:


Cost of production approach- Historical cost model, meaning, advantages and limitations- Replacement cost model, meaning, advantages and limitations- Opportunity cost model, meaning advantages and limitations.

UNIT- 4: METHODS OF HUMAN RESOURCE ACCOUNTING- CAPITALISED EARNINGS APPROACH:

Capitalised earnings approach-Economic value model, meaning, advantages, and limitations- Capitalisation of salary, meaning, advantages and limitations. Statutory provisions governing HR Accounts, HR accounting practices in India.

UNIT - 5: HUMAN RESOURCE AUDIT:

Human resource audit, meaning, features, objectives, importance and limitations- Process of HR audit, approaches to HR audit, principles of effective HR auditing.

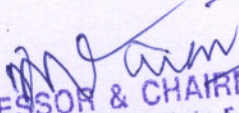


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of HR auditor, methods of conducting HR audit-interview, workshop, observation questionnaire, components of HR audi

References:

1. Caplan E H and Landekich S- Human Resource Accounting- Past, Present and Future.- National Association of Accountants
2. Theodre W Schultz- Investment in Human Capital – University of California Press
3. Rakesh Chandra Katiyar- Accounting for Human Resources – V K Publishing House
4. S S Kanka- Human Resource Management – S Chand
5. D Prabhakar Rao – Human Resource Accounting – Inter India Publication
6. R Jayagopal- Human Resource Development-Conceptual analysis and Strategies
7. R P Gupta-Human Resource Management and Accounting
8. Trupti Shivam Shelke and Vaibhav Galadagekar- Human Resource Accounting and AuditingHimalaya Publishing House


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DSE-4**APPLIED COST ACCOUNTING**

Teaching Hours per week- 5 and Credit- 5

OBJECTIVE: The objective of this course is to make students understand the application side of cost accounting

UNIT - 1: SPECIFIC ORDER COSTING:

Job costing- meaning, procedure, Batch costing-meaning, procedure, Economic batch quantity, Contract costing, meaning, objectives, Work -in –progress, work certified and uncertified, retention money and progress payments, determination of profit on incomplete contract, treatment, balance sheet, escalation clause, cost-plus contract.

UNIT - 2: OPERATING COSTING:

Definition, Transport costing, Canteen costing, Hospital costing.

UNIT - 3: PROCESS COSTING:

Process accounts, process losses, normal and abnormal losses, abnormal gain, treatment, joint products by-products, methods of apportioning joint costs, accounting for by-products

UNIT - 4: MARGINAL COSTING AND BREAK EVEN ANALYSIS:

Marginal costing, meaning, definition, difference between marginal costing and absorption costing, advantages and disadvantages of marginal costing, break even analysis, cost volume profit analysis, marginal costing and decision making, pricing decisions, key factor, make or buy, sales mix.

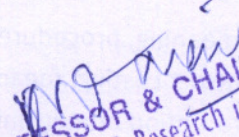
UNIT - 5: BUDGET AND BUDGETARY CONTROL:


Meaning and definition, objectives, steps in budgetary control, budget, types of budgets, advantages and limitations of budgetary control, preparation of cash budget and flexible budget, zero base budgeting, performance budgeting.

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References:

1. Jain S P and Narang K L- Advanced cost accounting – Kalyani publishers
2. Iyengar S P : Cost Accountig – Sultan Chand and Sons
3. Maheshwary S N: Advanced cost accounting – Sultan Chand
4. Arora M N: Cost and Management Accounting – Sultan Chand and Sons
5. Shukla M C and Grewal T S - Cost accounting - Sultan Chand Publications
6. J Madegowda: Advanced cost accounting – Himalaya Publishing House
7. Lall Nigam B M and Jain I C :Cost accounting principles and practice – P H I


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ELECTIVE GROUP – (C): MARKETING

DSE – 3

RURAL MARKETING

Teaching Hours Per Week- 5 and Credit- 5

OBJECTIVE: The objective of this course is to provide students basic knowledge about rural marketing and strategies

UNIT – 1: RURAL MARKETING AND ENVIRONMENT:

Concept, importance, rural vs. urban marketing, geographic, economic, socio-cultural, infrastructural factors, their influence on rural marketing operation.

UNIT - 2: RURAL CONSUMER:

Characteristics, attitudes, behavior, buying patterns and influences.

UNIT – 3: RURAL MARKETING STRATEGIES:

Segmenting Rural markets, product planning for rural markets, market size, packaging and branding decisions, pricing decisions.

UNIT - 4: PROMOTION AND DISTRIBUTION IN RURAL MARKETS:

Promotion in Rural Markets, distribution channels and logistics in rural markets.

UNIT - 5: MARKETING OF AGRICULTURAL PRODUCTS:

Pricing, distribution of agricultural products, role of government, other organizations in marketing agricultural products, co-operative marketing, problems in agricultural marketing.

References:

1. Rajagopal, Management of Rural Business, Wheeler
2. Neelamegham, Marketing in India : Cases and Redings, Vikas Publishing
3. Mathur, U. C., Rural Marketing, Wheeler
4. Nyayar and Ramaswamy, Globalization and Agricultural Marketings, Rawat Publishers
5. Mamoria, Agricultural marketing, Himalaya Publisheing House

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DSE – 4

INTERNATIONAL MARKETING

Teaching Hours Per Week- 5 and Credit- 5

OBJECTIVE: The objective of this course is to provide students basic knowledge about international aspects and approaches to marketing

UNIT – 1: INTRODUCTION:

Definition, Nature and Scope of International Marketing, International Marketing Environment (Basic Concepts) PESTL,SOWC, Market Entry (When-Why-How), Entry Strategy (Concept - Features - Advantages and Disadvantages)

UNIT - 2: PRODUCT/ SERVICE PLANNING FOR INTERNATIONAL MARKE:

Categorization (Standardisation / Adaptation) of Product/ Service Planning, Packaging and Labelling, Quality, After Sales services.

UNIT – 3: INTERNATIONAL PRICING:

Factors influencing International Price, Pricing Strategy, Export Price, Price Quotation and Payment Terms.

UNIT 4: PROMOTION AND DISTRIBUTION OF PRODUCT/ SERVICE ABROAD:

Promotional Tools: Sales literature, Direct Mail, Personal Selling, Advertising, Trade Fairs and Exhibitions. Distribution Channels (Categorization – Features - advantages and disadvantages). Logistics (Meaning – Categorization - advantages and disadvantages), Selection and management of Foreign Sales Agents.

UNIT - 5: IMPORT AND EXPORT POLICIES AND PRACTICES IN INDIA:

EXIM Policy - An Overview, Trends in India's Foreign Trade, Steps in Starting an Export Business, Documentation and Procedure, Legal Aspects, Export Finance, Export Risk Insurance, Export Assistance and Incentives, Export Oriented Unit, Export Processing Zone.

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References:

1. Bhattacharyya and Varsney, International Marketing Management, Sultan Chand
2. Bhattacharyya, Export Marketing Strategies for Success, Global Press
3. Keegan, Multinational Marketing Management, Prentice Hall
4. Kriplani, International Marketing, Prentice Hall
5. Taggart and Mott, The Essence of International Business, Prentice Hall
6. Kotler, Principles of Marketing, Prentice Hall
7. Caterora and Keavenay, Marketing : an International Perspective, Irwin, Homewood, Illinois
8. Paliwala, The Essence of International Marketing, Prentice Hall
9. Vasudeva, International Marketing, Excel Books
10. Pateora, Graham and Salwan, International Marketing, McGraw Hill +


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