

Programme: B.Com.	Year: Second	Semester: Fourth
Subject: Commerce		
Course Code: C010401T	Course Title: Income Tax Law and Accounts	
Course outcomes: It enables the students to know the basics of Income Tax Act and its implications.		
Credits: 6	Core Compulsory / Elective: Compulsory	
Max. Marks: 25+75	Min. Passing Marks: 10+25	
Total No. of Lectures: 90		
Unit	Topics	No. of Lectures
I	Taxation Policy of Raja Todarmal. Introduction, Important Definitions: Assessee, Person, Income, Total Income, Assessment Year & Previous Year. Agricultural Income & its assessment. Residence & Tax Liability (Basis of Charge). Capital & Revenue. Exempted Incomes.	22
II	Income from Salaries, Income from House Property. Profits and Gains of Business and Profession, Depreciation.	31
III	Capital gains, Income from Other Sources, Deductions from Gross Total Income, Computation of Tax Liability of an Individual.	21
IV	Set off and carry forward of losses and Clubbing of Income, Procedure of Assessment and Income Tax Authorities, Advance Payment of Tax and Deduction of Tax at Source.	16
Suggested Readings: <ol style="list-style-type: none"> Singhanai V.K: Students' Guide to Income Tax; Taxmann, Delhi. Mehrotra H.C: Income Tax Law & Accounts; Sahitya Bhawan, Agra. (Hindi and English) Girish Ahuja and Ravi Gupta: Systematic approach to income tax; Sahitya Bhawan Publications, New Delhi. (Hindi and English) Jain, R.K., Income Tax Law and Accounts (Hindi and English), SBPD Publications, Agra <p>Note- Latest edition of the text books should be used.</p>		
This course can be opted as an elective by the students of following subjects: Open for all		
Suggested Continuous Evaluation Methods: Continuous Internal Evaluation shall be based on allotted Assignment and Class Tests. The marks shall be as follows:		
Assessment and Presentation of Assignment	(04 marks)	
Class Test-I (Objective Questions)	(04 marks)	

Class Test-II (Descriptive Questions)	(04 marks)
Class Test-III (Objective Questions)	(04 marks)
Class Test-IV (Descriptive Questions)	(04 marks)
Overall performance throughout the Semester (includes Attendance, Behaviour, Discipline, Participation in Different Activities)	(05 marks)

Programme: B.Com.	Year: Second	Semester: Fourth
Subject: Commerce		
Course Code: C010402T	Course Title: Fundamentals of Marketing	
Course outcomes: The objective of this course is to provide basic knowledge of concepts, principles, tools and techniques of marketing.		
Credits: 4	Core Compulsory / Elective: Compulsory	
Max. Marks:	Min. Passing Marks:	
Total No. of Lectures: 60		
Unit	Topics	No. of Lectures
I	<p>Introduction: Nature, scope and importance of marketing; Evolution of marketing concepts; Marketing mix; Marketing environment. Micro and Macro environmental factors.</p> <p>Consumer Behaviour – An Overview: Consumer buying process; Factors influencing consumer buying decisions.</p>	15
II	<p>Market Selection: Market segmentation – concept, importance and bases; Target market selection; Positioning concept, importance and bases; Product differentiation vs. market segmentation.</p> <p>Product: Meaning and importance. Product classifications; Concept of product mix; Branding, packaging and labelling; After-sales services; Product life-cycle; New Product Development.</p>	15
III	<p>Pricing: Significance; Factors affecting price of a product; Major pricing methods; Pricing policies and strategies.</p> <p>Promotion: Nature and importance of promotion; Promotion Tools: advertising, personal selling, public relations; sales promotion and publicity – concept and their distinctive characteristics; Promotion mix; Factors affecting promotion mix decisions; and Integrated Marketing Communication Approach.</p>	15

IV	<p>Distribution: Channels of distribution - meaning and importance; Types of distribution channels; Wholesaling and retailing; Factors affecting choice of distribution channel; Distribution Logistics; Meaning, importance and decisions.</p> <p>Retailing: Types of retailing – store based and non-store based retailing, chain stores, specialty stores, supermarkets, retail vending machines, mail order houses, retail cooperatives; Management of retailing operations: an overview; Retailing in India: changing scenario.</p> <p>Recent developments in marketing: Social Marketing, Online Marketing, Direct Marketing, Services Marketing, Green Marketing, Relationship Marketing, Rural marketing.</p>	15
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Suggested Readings:

1. Kotler, Philip; Keller, Kevin Lane; Koshy, Abraham, and Mithileshwar Jha, Marketing Management: A South Asian Perspective, Pearson Education.
 2. Palmer, Adrian, Introduction to Marketing, Oxford University Press, UK
 3. Lamb, Charles W.; Hair, Joseph F., and Carl McDaniel, Principles of Marketing, South Western Publishing, Ohio
 4. Chhabra, T.N., Principles of Marketing, Sun India Publication.
 5. Kumar, Arun & N. Meenakshi, Marketing Management, Vikas Publications. (Hindi and English)
 6. McCarthy, E. Jerome., and William D. Perreault, Basic Marketing, Richard D. Irwin.
 7. Pride, William M., and D.C. Ferrell, Marketing: Planning, Implementation & Control, Cengage Learning.
 8. Majaro, Simon, The Essence of Marketing, Prentice Hall, New Delhi.
 9. Zikmund, William G. and Michael D’Amico, Marketing: Creating and Keeping Customers in an E-Commerce World, Thomson Learning.
 10. Etzel, Michael J., Walker, Bruce J., Staton, William J., and Ajay Pandit, Marketing Concepts and Cases, Tata McGraw Hill (Special Indian Edition).
 11. McCarthy, E. Jerome; Cannon, Joseph P., and William D. Perrault, Jr., Basic Marketing: A Managerial Approach, McGraw Hills.
- Note- **Latest edition of the text books should be used.**

This course can be opted as an elective by the students of following subjects:

Open for all

Suggested Continuous Evaluation Methods: Continuous Internal Evaluation shall be based on allotted Assignment and Class Tests. The marks shall be as follows:

Assessment and Presentation of Assignment	(04 marks)
Class Test-I (Objective Questions)	(04 marks)
Class Test-II (Descriptive Questions)	(04 marks)
Class Test-III (Objective Questions)	(04 marks)
Class Test-IV (Descriptive Questions)	(04 marks)
Overall performance throughout the Semester (includes Attendance, Behaviour, Discipline, Participation in Different Activities)	(05 marks)

Programme: B.Com.	Year: Second	Semester: Fourth
Subject: Commerce		
Course Code: C010403P	Course Title: Digital Marketing (Practical)	

Course Outcomes:

After completing this course a student will have:

- ✓ Ability to understand the concept of Digital Marketing along with the basic forms and norms of Digital Marketing.
- ✓ Ability to understand the terminologies associated with the field of Digital Marketing and control along with their relevance.
- ✓ Ability to identify the appropriate method and techniques of Digital Marketing for solving different problems.
- ✓ Ability to apply basic Digital Marketing principles to solve business and industry related issues and problems.
- ✓ Ability to understand the concept of Budgetary Control, Cash Flow Statement, Fund Flow Statement, Break Even Analysis etc.

Credits: 2	Core Compulsory / Elective: Compulsory
Max. Marks:	Min. Passing Marks:

Total No. of Practical Labs: **30**

Unit	Topics	No. of Hours
I	Introduction of the digital marketing, Digital vs. Real Marketing, Digital Marketing Channels, Creating initial digital marketing plan, Content management, SWOT analysis, Target group analysis.	4
II	Web design, Optimization of Web sites, MS Expression Web, Creating web sites, SEO Optimization, Writing	6

	the SEO content, Writing the SEO content, Google Ad Words- creating accounts, Google Ad Words- types.	
III	Introduction to CRM, CRM platform, CRM models, CRM strategy, Introduction to Web analytics, Web analytics – levels, Introduction of Social Media Marketing, Social Media Marketing plan, Facebook Ads, Creating Facebook Ads, Ads Visibility, Business opportunities and Instagram options, Optimization of Instagram profiles, Integrating Instagram with a Web Site and other social networks, Keeping up with posts.	10
IV	Creating business accounts on YouTube, YouTube Advertising, YouTube Analytics, E-mail marketing, E-mail marketing plan, E-mail marketing campaign analysis, Keeping up with conversions, Digital Marketing Budgeting - resource planning, cost estimating, cost budgeting, cost control.	10

Suggested Readings:

1. Chaffey, D, F.E. Chadwick, R. Mayer, and K. Johnston (2015). Internet Marketing: Strategy, Implementation, and Practice. Pearson India
2. Frost, Raymond D., Alexa Fox, and Judy Strauss (2018). E- Marketing. Routledge
3. Gupta, Seema (2018). Digital Marketing. McGraw Hill Education (India) Private Ltd.
4. Kapoor, Neeru. E-Marketing, Pinnacle learning
5. Kotler, Philip, HermawanKartajaya, and Iwan Setiawan (2017). Digital Marketing: 4.0 Moving from Traditional to Digital. Pearson India
6. Ryan, Damian and Jones Calvin (2016). Understanding Digital Marketing: Marketing Strategies for engaging the Digital Generation.

Additional Resources :

- Blanchard O. (2014) Social Media ROI: Managing and Measuring Social Media Efforts in Your Organisation. • Charlesworth, Alan (2018). Digital Marketing: A Practical Approach.
 - Gay, Richard, Alan Charlesworth, and Rita Esen. Online Marketing: a customer-led approach.Oxford University Press Inc., New York.
 - Ryan, Damian (2016). Understanding Digital Marketing: Marketing Strategies for engaging the Digital Generation.
 - Tasner, M. (2015) Marketing in the Moment: The Digital Marketing Guide to Generating More Sales and Reaching Your Customers First, 2/E, Pearson
- Note- **Latest edition of the text books should be used.**

This course can be opted as an elective by the students of following subjects: Open for all	
Suggested Continuous Evaluation Methods: Continuous Internal Evaluation shall be based on allotted Assignment and Class Tests. The marks shall be as follows:	
Assessment and Presentation of Assignment	(04 marks)
Class Test-I (Objective Questions)	(04 marks)
Class Test-II (Descriptive Questions)	(04 marks)
Class Test-III (Objective Questions)	(04 marks)
Class Test-IV (Descriptive Questions)	(04 marks)
Overall performance throughout the Semester (includes Attendance, Behaviour, Discipline, Participation in Different Activities)	(05 marks)

Programme: B.Com.	Year: Second	Semester: Fourth
Subject: Commerce		
Course Code: C010404T	Course Title: Fundamentals of Entrepreneurship	
Course outcomes: After completing this course a student will have:		
<ul style="list-style-type: none"> ✓ Ability to understand the concept of Entrepreneurship along with the basic laws and practices of Entrepreneurship. ✓ Ability to understand the terminologies associated with the field of Entrepreneurship along with their relevance. ✓ Ability to identify the appropriate functions and qualities of Entrepreneur for solving different problems. ✓ Ability to apply basic Entrepreneurship principles to solve business and industry related problems. ✓ Ability to understand the concept of Life Small Business, Raising of Funds and EDP. 		
Credits: 6	Core Compulsory / Elective: Elective	
Max. Marks: 25+75	Min. Passing Marks: 10+25	
Total No. of Lectures: 90		
Unit	Topics	No. of Lectures
I	Entrepreneurship: Meaning, Concept, Characteristics, Need, Functions, Theories of Entrepreneurship. Entrepreneur: Meaning, Characteristics, Qualities, Functions, Types, Difference between Entrepreneurship & Entrepreneur. Difference between	22

	Entrepreneur, Intrapreneur & Manager. Entrepreneurship & Environment.	
II	Entrepreneurship Development Programme (EDP): Meaning, Need, Objective, Steps, Outline, Achievements, Government Assistance and Incentives. Women Entrepreneurship: Meaning, Characteristics, Problems and Steps taken to promote Women Entrepreneur. Qualities of Women Entrepreneur.	31
III	Promotion of a Venture: Concept of Projects, Project Identification, Formulation and Report, Project Appraisal. Product Selection and Techniques, Raising of Funds: Concept, Need, Types and Sources.	21
IV	Small Business: Process of Establishing Small Business, Nature, Objectives and Importance of Small Business. Role of Financial Institutions in Financing of Small Business, Infrastructural Facilities. Legal Requirements for Establishment of New Unit. Entrepreneurial Consultancy Process and Methods.	16

Suggested Readings:

1. Desai, Vasant, "Dynamics of Entrepreneurial Development and Management", Himalaya Publishing House
2. Desai, Vasant, "Management of Small Scale Industry", Generic
3. Drucker, Perer, "Innovation and Entrepreneurship", Harper Business; Reprint edition
4. Gupta, C.B. & Srinivasan, N.P., "Entrepreneurship Development", S. Chand
5. Kenneth, P. Van, "Entrepreneurship and Small Business Management"
6. Pareek, Udai & Ven, "Developing Entrepreneurship book on Learning System"
7. Agrawal, R.C., "Udyamita Vikas" (Hindi)
8. Khanka, S.S. "Entrepreneurship Development", S. Chand & Company

Note- Latest edition of the text books should be used.

This course can be opted as an elective by the students of following subjects:

Open for all

Suggested Continuous Evaluation Methods: Continuous Internal Evaluation shall be based on allotted Assignment and Class Tests. The marks shall be as follows:

Assessment and Presentation of Assignment	(04 marks)
Class Test-I (Objective Questions)	(04 marks)
Class Test-II (Descriptive Questions)	(04 marks)
Class Test-III (Objective Questions)	(04 marks)
Class Test-IV (Descriptive Questions)	(04 marks)
Overall performance throughout the Semester (includes Attendance, Behaviour, Discipline,	(05 marks)

Participation in Different Activities)		
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Programme: B.Com.	Year: Second	Semester: Fourth
Subject: Commerce		
Course Code: C010405T	Course Title: Tourism and Travel Management	
Course outcomes: The objective of this course is to understand the fundamental concept of Tourism and to familiarize with the significance and emerging trends in tourism.		
Credits: 6		Core Compulsory / Elective: Elective
Max. Marks: 25+75		Min. Passing Marks: 10+25
Total No. of Lectures: 90		
Unit	Topics	No. of Lectures
I	Introduction to Travel: Meaning and definitions of tourism, traveler, excursionist, tourists- objectives, nature and classification of tourism and tourists, Growth and Development of Tourism, Forms of Tourism: Inbound Outbound, Domestic and International.	15
II	The Modern Tour Industry: Package Tours- Custom Tours- Tour wholesalers- Types of Package tours: Independent Package, Hosted Tour, Escorted Tour, Sightseeing Tour Group, Incentive and Convention Tour- Man Market Package Holidays- Types of Tour Operations: Specialist Tour Operators: Specialist Tour Operators, Tour Operators reliance on other organization.	25
III	Tour Operations and Documentation: Functions- Sources of Income, How to set up a Travel Agency: Procedures for approval of a Travel Agency and Tour Operator, Travel Documentation: Passports- various types and requirements- Procedure to apply for Passports: VISA- various types and requirements- Documents required for Foreigners to visit India, Health Check Documents and Process for Encashment of Foreign Currency.	30
IV	Impact of Tourism and Tourism Organizations: Tourism Impacts: Economic impact, Social Impact, Cultural Impact and Environmental Impact- Strategies to overcome or reduce the negative Impact of Tourism.	20

Objectives, Functions of- United Nations World Tourism Organization (UNWTO), World Travel and Tourism Council (WTC), Pacific Asia Travel Association (PATA), International Air Transport Association (IATA), Travel Agents Association of India (TAAI), Indian Association of Tour Operators (IATO) and Federation of Hotel and Restaurant Associations of India (FHRAI).

Suggested Readings:

1. Bhatia A.K (2003) International Tourism, Sterling Publishers Pvt Ltd, New Delhi.
2. Pran Nath Seth(1997),Successful Tourism Management, Sterling Publishers Pvt Ltd, New Delhi,
3. Ghosh Bishwanth (2000), Tourism & Travel Management, Second Revised Edition Vikas Publishing House Pvt Ltd, New Delhi.

Note- **Latest edition of the text books should be used.**

This course can be opted as an elective by the students of following subjects:

Open for all

Suggested Continuous Evaluation Methods: Continuous Internal Evaluation shall be based on allotted Assignment and Class Tests. The marks shall be as follows:

Assessment and Presentation of Assignment	(04 marks)
Class Test-I (Objective Questions)	(04 marks)
Class Test-II (Descriptive Questions)	(04 marks)
Class Test-III (Objective Questions)	(04 marks)
Class Test-IV (Descriptive Questions)	(04 marks)
Overall performance throughout the Semester (includes Attendance, Behaviour, Discipline, Participation in Different Activities)	(05 marks)

Programme: B.Com.	Year: Third	Semester: Fifth
Subject: Commerce		
Course Code: C010501T	Course Title: Corporate Accounting	
Course outcomes: This course enables the student to develop awareness about corporate accounting in conformity with the provisions of company act.		
Credits: 5	Core Compulsory / Elective: Compulsory	
Max. Marks: 25+75	Min. Passing Marks:10+25	
Total No. of Lectures: 75		
Unit	Topics	No. of Lectures
I	Shares: Features, Types Of Shares, Difference Between Preference Shares And Equity Shares, Share	15