PROCEEDINGS OF THE VICE-CHANCELLOR

Ref:- 1. Minutes of the meeting of the Board of Studies (UG) in Commerce held on 27-09-2017.

ORDER:

The Vice-Chancellor, after having considered the minutes 1st cited, has approved the III year B.Com VI Semester syllabus and Model Question Papers for the academic year 2017-18 prepared by the Board of Studies (UG) in Commerce. The titles of the papers are mentioned below.

III B.Com (CA) VI semester:
University Choice- Skilled Based Course.
Paper 6.1 (A) Accounting Software
Elective Papers:
  6.2 Marketing
  6.3 Auditing
  6.4 Management Accounting
Cluster Electives Papers:
  6.5 Tally
  6.6 e-Commerce
  6.7 PHP and SQL

III B.Com (Gen) VI semester:
Electives Papers
  6.2: Marketing
  6.3 Auditing
  6.4 Management Accounting
Cluster Elective Papers:
  2.A: Retailing:
    6.5. Agricultural & Rural Marketing
    6.6. Warehouse Management
    6.7. Project Work: Survey on Hawkers/workinng with Warehouses
    OR
  5.A: Banking & Financial Services
    6.5. Financial Services
    6.6 Marketing of Financial Services
    6.7 Project Work: Working with Financial Services firms on Documentation
    for sanction of Loans and financial Services
    OR

(P.T.O)
6A. Taxation:
6.5 GST Problems
6.6 Tax Planning and Management
6.7 Project work: Internship on Tax Planning Practices in Business Units
OR

7.A Insurance:
6.5 Marketing of Insurance Services
6.6 Insurance Regulatory Framework

The project work in V & VI semesters shall evaluate by two valuations one from internal valuation and another by external valuation outside the college Lectures within ANU jurisdiction for 75 marks.

(BY ORDER)

JOINT REGISTRAR
Academic

To
The Chairman and all members, Board of Studies (UG) in Commerce, ANU.
All the Principals of the Affiliated Colleges under ANU area.
Copy to:
The Dean, Faculty of Commerce, ANU.
The Dean, CDC, ANU.
The Coordinator, UG (Exams), ANU
The Addl. Controller of Examinations, ANU.
The P.A. to Vice-Chancellor/ Registrar/Rector, ANU.


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<th>Course</th>
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<th>Sem. End Exam</th>
<th>Teaching Hours**</th>
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Total 600 30 24

Grand Total 164 134
Note:

1. Titles of a few Electives Streams are given for DSC- F (1F, 2F & 3F combined) at V Semester and the same titles are repeated for DSC – H (1H, 2H & 3H combined). Each Elective Stream consists of two theory papers and one project work for each semester. The total for V & VI semesters will be four theory papers and two project works under each stream. A student has to select One Stream of Elective consisting of four theory papers and two projects (together for V & VI semesters). That means, the student will continue the same elective in the VI semester also.

2. The colleges have to implement original project work which may consist of field survey/internship/case study/practical training also for the third respective elective papers in V & VI semester.
B.Com (General)

Semester VI

DSC 1 G 6.2 Marketing


Unit-V: Promotion and Distribution: Promotion Mix - Advertising - Publicity – Public relations - Personal selling and Direct marketing - Distribution Channels – Online marketing- Global marketing.

References:

4. V.S. Ramaswamy S. Nama Kumari, Marketing Management – Planning, McMillan
DSC 2G 6.3 Auditing

Unit-I: Auditing: Meaning – Objectives – Importance of Auditing – Auditing as a Vigil Mechanism – Role of Auditor in checking corporate frauds.

Unit-II: Types of Audit: Based on Ownership and time - Independent, Financial, Internal, Cost, Tax, Government, Secretarial audits.

Unit-III: Planning of Audit: Steps to be taken at the commencement of a new audit - Audit programme - Audit note book - Internal check, internal audit and internal control.

Unit-IV: Vouching and Investigation: Vouching of cash and trading transactions - Investigation, Auditing vs. Investigation


References:

DSC 3G 6.4 Management Accounting


Unit–II: Ratio Analysis: Classification, Importance and limitations - Analysis and interpretation of Accounting ratios - Liquidity, profitability, activity and solvency ratios (including problems).


References:
7. Dr. Kulsreshtha & Gupta – Practical problems in Management Accounting.
Cluster Elective -2A: Retailing

DSC H 6.5 Agricultural and Rural Marketing

**Unit-I** Concept of Rural Market: Rural market Characteristics - Rural markets and Environmental factors - Agricultural Market Yards.

**Unit-II Rural Consumer Behaviour**: Rural vs. Urban Consumer – Relevance of Marketing mix for Rural market/Consumers - Problems in rural market - Life Style Marketing – Rural market Segmentation.

**Unit-III: Agricultural Marketing**: Problems and Challenges in Agriculture Marketing - Market Yards - Support prices - Rural Warehousing.

**Unit-IV: Agriculture Support Mechanism**: Role of CCI, Tobacco Board, Spices Board, Coffee Board, Tea Board - Agriculture Price Commission.

**Unit-V: Export potential for Agro-products**: Role of Government and Non-Govt. Agencies in the development of rural and agricultural Marketing - Strategies for supply of Seed, Fertilizers, Pesticides, Farm Equipment.

**References:**

Cluster Elective -2A: Retailing

DSC H 6.6 Warehouse Management

**Unit-I: Concept of Warehouse**: Functions of Warehouses - Warehousing Cost - Warehousing Management Systems (WMS) - Strategic planning for Warehousing - Supply Chain and Warehousing.

**Unit-II: Role of Warehousing in Retail**: Challenges in retail warehousing, Warehousing in fashion retail - Retail product tracking in warehouse using RFID - Role of government in warehousing - Warehousing and Supply Chain.


**Unit-V: Warehousing Practices**: FCI, CWC, Reliance - Wal-Mart - KFC - ICT Applications in Warehouse - World-class Warehousing.

**References:**

1. Edward H. Frazelle, World Class Warehousing and Material Handling.

6.7: Project work
Cluster Electives: Banking & Financial Services  
DSC H 6.5 Financial Services

Unit-I: Financial Services: Role of Financial Services - Banking and Non Banking Companies – Activities of Non Banking Finance Companies.

Unit-II: Merchant Banking Services: Scope and importance of merchant banking services - Venture Capital - Securitization - Demat services.


Unit-IV: Credit Rating: Purpose – Types – Credit Rating Symbols – Agencies: CRISIL and CARE – Equity Assessment vs. Grading – Mutual funds.

Unit-V: Other Financial Services: Factoring and Forfaeiting - Procedural and financial aspects - Installment System - Credit Cards - Central Depository Systems: NSDL, CSDL.

References:
1. B. Santhanam, Financial Services, Margham Publication, Chennai.
4. V. A. Avdhani, Marketing of Financial Services.
DSC H  6.6 Marketing of Financial Services

Unit-I: **Difference between Goods and Services:** Managing Service Counters – Integrated Service Management – Service Elements.

Unit-II: **Constructing Service Environment** – Managing People for service Advantage – Service Quality and Productivity – Customer Loyalty.

Unit-III: **Pricing and Promotion Strategies:** Pricing strategies – Promotion strategies – B2B Marketing – Marketing Planning and Control for services.

Unit-IV: **Distributing Services:** Cost and Revenue Management – Approaches for providing services - Channels for Service provision – Designing and managing Service Processes.

Unit-V: **Retail Financial Services** - Investment services – Insurance services - Credit Services - Institutional Financial Services.

**References:**

1. Aradhani “Marketing of Financial Services” Himalaya Publications
2. Sinha and Saho, Services Marketing, Himalaya Publishing House
5. Christopher lovelock, Services Marketing, Pearson Education Asia.
6. Helen Woodroffe – Services Marketing, McMillan India Ltd.
8. Valarie A. Zeithmal & Mary JoBitner, Services Marketing, New Delhi, Tata McGraw Hill

6.7: Project work
Cluster Electives:: Insurance

DSC H 6.5 Marketing of Insurance Services

Unit-I: Marketing of Services: Distinction between Product and Service Marketing - 7 Ps of Marketing.

Unit-II: Marketing of Insurance Services: Use of relationship marketing in insurance - Commoditization of insurance - Factors determining service quality of insurance products.

Unit-III: Understanding of Insurance Market - Insurance Market structure and competition - Insurance market penetration and density - Changing profile of Indian insurance buyer.

Unit-IV: Promotion of insurance: Promotional Mix - Personal Selling vs. Advertising - Factors influencing Promotional Mix - Brand building.

Unit-V: Case Studies: Marketing methods and strategies adopted by LIC, GIC, SBI Life, HDFC Life.

References:

4. K. Rama Mohana Rao, Services Marketing, Pearson Education.

6.7: Project work
Cluster Elective DSC-7A
DSC H 6.6 Insurance Regulatory Framework


Unit-II: IRDA Regulatory Functions: Validity and Renewal of license – Regulations for Third Party Administrators (TPA) – Procedure for Registration of Insurance companies.


Unit-IV: Policy Holders Rights of Assignment: Assignment and Transfer of policies – Nomination – Prohibition of Rebates – Provisions of sec 64 VB – Exemptions to Sec 64 VB.


References:
5. Indian Institute of banking and finance, Principles and Practice of Banking, McMillan.
6. Trieschmann, Hoyt and Sommer, Risk Management and Insurance, Cengage Learning

6.7: Project work
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<tr>
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SBS G 6.1A Accounting Software

Unit-I: Accounting Software Packages: Tally, Wings, Busy, Spreadsheet, Ms Excel as Accounting tool, Function wizard, Auditing Tool in MS Excel - Selective Applications for Accounts.


Unit-III: Applications of Spreadsheet Software: Preparation of Cash, Production and Flexible Budgets, Projected Profit & Loss Statement and Balance Sheet.

References:
1. Horngreen, C.T., Introduction to Management Accounting, Prentice Hall,
2. Smith, J.L. Keith, RM and Stephens, W.L., Managerial Accounting, McGraw Hill.
DSC 1 G.6.2 Marketing


Unit-V: Promotion and Distribution: Promotion Mix - Advertising - Publicity – Public relations - Personal selling and Direct marketing - Distribution Channels – Online marketing-Global marketing.

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4. V.S. Ramaswamy S. Nama Kumari, Marketing Management – Planning, McMillan
DSC 2G 6.3 Auditing

Unit-I: Auditing: Meaning – Objectives – Importance of Auditing – Auditing as a Vigil Mechanism – Role of Auditor in checking corporate frauds.

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Unit-IV: Vouching and Investigation: Vouching of cash and trading transactions - Investigation, Auditing vs. Investigation


References:

DSC 3G 6.4 Management Accounting

Unit–I: **Management Accounting**: Interface with Financial Accounting and Cost Accounting.

Unit–II: **Ratio Analysis**: Classification, Importance and limitations - Analysis and interpretation of Accounting ratios - Liquidity, profitability, activity and solvency ratios (including problems).

Unit–III: **Fund Flow Statement**: Concept of fund: Preparation of funds flow statement. Uses and limitations of funds flow analysis (including problems).

Unit–IV: **Cash Flow Statement**: Concept of cash flow – Preparation of cash flow statement - Uses and limitations of cash flow analysis (including problems).

Unit–V: **Break-Even Analysis and Decision Making**: Calculation of Break-even point - Uses and limitations - Margin of safety – Make/Buy Decision - (including Problems).

**References:**
2. I.M Pandey, “Management Accounting”, Vikas Publishing House, New Delhi,
7. Dr. Kulsreshtha & Gupta – Practical problems in Management Accounting,
DSC 1H 6.5 - Tally


Unit-II: Introduction of Tally Software, Creation of a company, Gateway of Tally, Accounts Information, Groups, pre defined Groups, Creation of New Groups, Creation of sub Group.

Unit-III: Ledgers, Ledger Creation – Single and multiple Ledgers, Displaying & altering Ledgers, configure Ledger, Stock Ledger, Ledgers and their Group Allocation.


Reference Books:

1. K. Kiran Kumar, Tally ERP9.
6. Tally ERP 9 Made Simple Basic Financial Accounting, BPB Publisher.
7. Avichi Krishnan, Tally ERP 9 for Real Time Accounting, Book Ganga.


Reference Books
2. E Business by Parag Kulakarni and Sunitha Jahirabadkar from Oxford University Press.
7. Soka, From EDI to Electronic Commerce, McGraw Hill.
DSC 3H 6.7 - PHP and MySQL

Unit-I: Building blocks of PHP: Variables, Data Types, Operators and Expressions, Constants. Flow Control Functions in PHP: Switching Flow, Loops, Code Blocks and Browser Output. Working with Functions: Defining Functions, Calling functions, returning the values from User-Defined Functions, Variable Scope, Saving State between Function calls with the Static statement, more about arguments.

Unit-II: Working with Arrays: Arrays, Creating Arrays, Some Array-Related Functions. Working with Objects: Creating Objects, Object Instance. Working with Strings, Dates and Time: Formatting Strings with PHP, Investigating Strings with PHP, Manipulating Strings with PHP, Using Date and Time Functions in PHP.

Unit-III: Working with Forms: Creating Forms, Accessing Form - Input with User defined Arrays, Combining HTML and PHP code on a single Page, Using Hidden Fields to save state, Redirecting the user, Sending Mail on Form Submission, Working with File Uploads. Working with Cookies and User Sessions: Introducing Cookies, Setting a Cookie with PHP, Session Function Overview, Starting a Session, Working with session variables, passing session IDs in the Query String, Destroying Sessions and Unsetting Variables, Using Sessions in an Environment with Registered Users.

Unit-IV: Working with Files and Directories: Including Files with include(), Validating Files, Creating and Deleting Files, Opening a File for Writing, Reading or Appending, Reading from Files, Writing or Appending to a File, Working with Directories, Open Pipes to and from Process Using popen(), Running Commands with exec(), Running Commands with system() or passthru(). Working with Images: Understanding the Image-Creation Process, Necessary Modifications to PHP, Drawing a New Image, Getting Fancy with Pie Charts, Modifying Existing Images, Image Creation from User Input.

Unit-V: Interacting with MySQL using PHP: MySQL Versus MySQLi Functions, Connecting to MySQL with PHP, Working with MySQL Data. Creating an Online Address Book: Planning and Creating Database Tables, Creating Menu, Creating Record Addition Mechanism, Viewing Records, Creating the Record Deletion Mechanism, Adding Sub-entities to a Record.

References:
