



3rd Semester Syllabus
of

M.Com Programme

Under New CBCS Regulation 2018

DIBRUGARH UNIVERSITY

(M.Com Finance
&
M.Com Marketing)

| M.Com 3 rd Semester | | Course Structure | | | |
|--------------------------------|---|---|--|-----------------------------|---|
| Third Semester | Core Course | COM 30100 | Managerial Economics | 4 | |
| | | COM 30200 | Business Ethics & Social Responsibility | 4 | |
| | | COM 30300 | Financial Management | 4 | |
| | D. S. Elective Course | <u>Group: A</u> <u>(Finance) (any one)</u> | | Insurance & Risk Management | 4 |
| | | COM 30411 | | | |
| | | Or | | Retail Banking | 4 |
| | | COM 30412 | | | |
| | | <u>Group: B</u> <u>(Marketing)</u> | | Service Marketing | 4 |
| | | COM 30421 | | | |
| | Or | | Brand Management | 4 | |
| COM30422 | | | | | |
| AEC | <u>Group: A</u> <u>(Finance)</u> | | Goods and Service Tax (GST) Law & Practice | 2 | |
| | COM 30510 | | | | |
| | <u>Group: B</u> <u>(Marketing)</u> | | Digital Marketing | 2 | |
| | COM 30520 | | | | |

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|----------------------|----|------------|--|-----------|
| | GE | COM 30600A | Start-ups & Entrepreneurship / | 4 |
| | | COM 30600B | Soft Skill & Personality Development / | 4 |
| | | COM 30600C | Personal Finance | 4 |
| Total Credits | | | | 22 |

Course Code: 30100

Course Title: MANAGERIAL ECONOMICS

Nature of Course: CORE

Total Credit Assigned: 4 CREDITS

Course Objective:

To understand the application of various economic theories and models in managerial decision making and to be able to relate the assumptions made in these theories to the prevailing business and/or market conditions from a consumer's as well as a producer's point of view.

| BLOCK | UNIT | CONTENTS | L | T | P |
|---|-------------|---|----------|----------|----------|
| REVISITING THE BASICS OF ECONOMICS | 1 | Concept and Scope of Managerial Economics | 2 | - | - |
| | 2 | Micro and Macro Level Analysis, Demand and Supply Analysis, Static and Dynamic Analysis | 4 | 1 | - |
| | 3 | Demand Forecasting Methods, Law of Supply: Exceptions to the Law, Market Equilibrium | 4 | 1 | - |
| PRODUCTION | 1 | Production Function, Cost of Production, Production Possibility | 4 | - | 1 |
| | 2 | Marginal Rate of Substitution, Isoquants | 4 | 1 | 1 |
| | 3 | Input-Output Analysis | 4 | 1 | - |
| III | 1 | Cost Theory, | 4 | - | - |

| | | | | | |
|-------------------------|----------|---|----------|----------|----------|
| COST | | Types of Cost: Opportunity Cost, Social Cost, Private Cost, Economical; vs Accounts Cost, Marginal vs Average Cost, Long-Run vs Short-Run Cost, | | | |
| | 2 | Cost-Output Relationship: Short-Run and Long-Run, Cost Function | 6 | 1 | 1 |
| | 3 | Economies and Diseconomies of Scale | 4 | 1 | 1 |
| IV | 1 | Concept and Types of Pricing, Revenue and Price, Objectives of Pricing, Pricing Policies and Methods | 6 | 1 | - |
| | 2 | Relationship Price Output Determination under Monopoly, Monopolistic, Oligopolistic and Perfect Market Conditions | 4 | - | - |
| | 3 | Nature of Profit, Theories and Measurement of Profit, Pricing of Factors of Production | 4 | 1 | - |
| PRICE AND PROFIT | | | | | |
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Total Number of Lectures of 1 Hour Duration: 50 Hours

Total Number of Tutorials of 1 Hour Duration: 8 Hours

Total Number of Practicals of 1 Hour Duration: 4 Hours

Hence, $50(L) + \{8(T) + 4(P)\}/2 = 56 \text{ Hours}/14 = 4 \text{ Credits}$

Course outcome:

Students are expected to be able to see beyond the assumptions of the various economic theories and models while applying the implications and results thereof in actual managerial decision-making.

SUGGESTED READINGS:

REFERENCE:

- Economics for Business by John Sloman and Mark Sutcliffe, Pearson Education India, Delhi, ISBN: 9788177589672
- Managerial Economics: Theory and Practice by Thomas J. Webster, Elsevier Publication, 2003, ISBN: 9788181473646

TEXT:

- Managerial Economics by Joel Dean, Prentice Hall of India, Delhi
- Managerial Economics by D.N. Dwivedi, S. Chand, 2015, India, ISBN:9789325986688
- Managerial Economics: Theory and Applications by D.M. Mithani, Himalaya Publishing House, 2016, India, ISBN: 9789352623303

Course Code: 30200
Course Title: Business Ethics and Social Responsibility
Nature of the Course: Core
Total Credit Assigned: 4 credits

Course Objective:

1. To acquaint the students with the meaning of ethics, values, norms, and belief.
2. To make the students familiar with Business Ethics, social responsibility, and ethical thoughts of eminent Indian thinkers.

| Block | Unit | Contents | L | T | P |
|-------|------|--|------------|---|---|
| 1 | 1 | Meaning Ethics- definition of ethics and Business Ethics | 3 | - | - |
| | 2 | Objectives, nature and sources of ethics- Types of ethics-Need for business ethics-importance of business ethics | 5 | | |
| | 3 | Factors influencing business ethics-business and ethical responsibility. (Practical – Case Studies) | 2 | - | 2 |
| 2 | 1 | Values, Norms & Beliefs- meaning of values – a comprehensive view of values | 4 | - | - |
| | 2 | Morality-moral standards-moral dilemma Beliefs and their role | 4 2 | - | |

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|---|---|---|---|--|---|
| | 3 | Ethical codes- theories of ethics- ethical reasoning (Practical – Case Studies) | 6 | | 2 |
| 3 | 1 | Ethical Management- objectives of management ethics – Ethical activities | 4 | | |
| | 2 | Ethics compliance management – company codes | 4 | | |
| | 3 | Codes of ethics- managerial dilemma- Ethics Training (Practical – Case Studies) | 5 | | 2 |
| 4 | 1 | Social Responsibility of Business- Objective, social responsibility concept. Broader ethical issues in Society – Corruption, Bribery, Black- marketing, Corporate Crime. | 6 | | |
| | 2 | Corporate Social Responsibility CSR in India | 4 | | |
| | 3 | Ethical thoughts of Gandhi, Vivekananda and JRD Tata. (Practical – Case Studies) | 3 | | 2 |

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|---|------|
| Total No. of Lectures of 1 hour duration | : 52 |
| Total No. of Tutorials of 1 hour duration | : 0 |
| Total No. of Practical of 1 hour duration | : 8 |

Hence, $(L-52) + \frac{(T-0) + (P-8)}{2} = 56/14 = 4$ Credit

***L= Lecture, T= Tutorial, P= Practical**

Course Outcome:

On completion of the course, the students will be able to understand Ethics, Values and Norms and will be able to judge what is wrong and what is right in their life and the society at large. Secondly, students will learn about social responsibility of business and individual, which will help them in becoming a socially responsible citizen.

Suggested Readings:

Reference Books :

1. Oswald A.J. Mascarenhas, Doris D'Souza, E. Abraham, J.R.D. Tata: ORATIONS ON BUSINESS ETHICS, Rupa Publications India
2. Institute Of Directors India , Directors Handbook on Business Ethics, Institute of Directors, India
3. Br. Prasanna Swaroopa;T. D. Chandrasekhar , Good Values, Great Business, SAGE Publications India Pvt Ltd

Text Books : 1. Bezborah, Pranjal. Business Ethics, Banalata, Dibrugarh, Assam.

2. by Archie B. Carroll, Business Ethics: Brief Readings on Vital Topics, Routledge

Course Code: 30300
Course Title: Financial Management
Nature of the Course: Core
Total Credit Assigned: 4 credits

Course Objective:

The objective of the course is to help the students understand:

1. The Concepts of Finance
2. The knowledge of Risk and Return
3. The process of Financial Decision Making

| Block | Unit | Contents | L | T | P |
|--|------|--|---|---|---|
| 1: The scope and Environment of Financial Management | I | An overview of Financial Management | 2 | - | - |
| | II | Time Value of Money | 3 | - | - |
| | II | Risk and Return (basics) | 4 | 2 | 2 |
| | | Case Study | - | | |
| 2: Analysis of Risk and Return | I | Risk and Return- Portfolio Theory | 5 | - | - |
| | II | Risk and Return – capital asset- Pricing | 5 | 2 | - |
| | III | Central Concept and Value | 3 | - | 2 |
| 3: Strategic Financial Decision | I | Investment appraisal–Introduction | 5 | - | - |
| | II | Investment Appraisal – Risk | 5 | 2 | - |

| | | | | | |
|--|-----|--|---|---|---|
| Making | | Analysis | | | |
| | III | Cost of Capital – WACC Case Study | 2 | - | 2 |
| 4: Strategic Financial Decision Making | I | Capital structure and Gearing | 4 | - | - |
| | II | Dividend Policy | 5 | - | 2 |
| | III | Financial Analysis and performance Evaluation | 5 | 2 | - |

Total Lectures of 1 hour duration : 48

Tutorial classes of 1 hour duration : 8

Practical classes of 1 hour duration : 8

Hence, $48(L) + \{ [8(T) + 8(P)] / 2 \} = 56 \text{ hours} / 14 = 4 \text{ Credit}$

***L= Lecture, T= Tutorial, P= Practical**

Course Outcome:

This course will be enabling the students to understand and apply:

1. Various concepts of Finance
2. Risk and Return Matrix
3. Strategic Financial Decisions
4. Research in Finance

Suggested Readings:

Reference Book:

1. McMinamin, Financial Management, Routledge, London.
2. B. Banerjee, Financial Management and Policy, PHI, New Delhi
3. Pandey, Financial Management, Tata McGrew Hill, New Delhi

Text Books:

1. Prasanna Chandra, Financial Management, PHI, New Delhi
2. Ahuja, Financial Management, Taxman, New Delhi

Course Code: 30411
Course Title: Insurance and Risk Management
Nature of the Course: DSE
Total Credit Assigned: 4 credits

Course Objectives:

- 1) This course will examine the way in which business of insurance makes an assessment of, control and transfer risk. It is designed for the student with no previous experience.
- 2) The goal of this course is to engage students in active discovery of risk management principles. Students will be prepared to function in Insurance business environment.
- 3) Developing an awareness of the challenges, the tools, and the process of designing and implementing a risk management programmes.
- 4) This course focuses on the ways in which businesses and society assess, control, and transfer risk. This process, known as the risk management process, is becoming an
- 5) The students shall be able to grasp risk management process involved in identification of risks and associated potential costs, analysis of the causes of risk of financial loss, determination of various strategies to treat risk, selection of strategies appropriate to the goals and objectives of the business, implementation of the selected strategies, management of Insurance business
- 6) The learners are expected to successful monitoring of results. Making adjustments, adapting to external and internal forces, and crisis or disaster management which are now a days incorporated in the corporate risk management.

| Block | Unit | Course Contents | L | T | P |
|---------------------|------|-----------------------|---|---|---|
| I: Risk and Society | | Fundamental Concepts: | | | |
| | 1 | Risk | 2 | | |
| | 2 | Chances of Loss | 2 | | |
| | 3 | Peril | 2 | | |
| | 4 | Hazard | 2 | | 2 |
| | 5 | Categories of Risk | 2 | 2 | |
| | 6 | Types of Pure Risk | 2 | | |
| | 7 | Risk on Society | 2 | | |
| | 8 | Handling of Risk | 2 | | |

| | | | | | |
|--------------------------------------|-----------------------|--|---------------------------------------|---------------|-----------|
| | | | | | |
| II: Insurance and Risk- I | 1 2 3 4 5 | Basic of Insurance: Definition of Insurance Characteristics of Insurance Insurance and gambling Insurance and hedging Benefits of Insurance to the Society | 1 2 1 2 1 | 2 | 2 |
| III: Insurance and Risk- II | 1 2 3 4 | Insurance, Risk and some Statistical Assumptions: Requirements of Insurable Risk Adverse selection and Insurance Cost of Insurance to the society Statistical Concept of the Law of Large Numbers | 2 2 2 4 | 2 | 2 |
| IV: Risk Manage ment | 1 2 3 4 5 | Risk Identification and Management: Meaning and Objectives Risk Management Process Loss Exposure Identification Analysis of Loss Exposure Implementation and Monitoring of Risk Management Programme | 1 2 1 2 2 | 2 | 2 |

| | | | | | |
|--|---|-----------------------------------|---|--|--|
| | 6 | Personal Risk Management | 2 | | |
| | 7 | Changing Scope of Risk Management | 2 | | |
| | 8 | | 3 | | |
| | | | | | |

Total No. of Lectures of 1 hour duration: 48 hours

Total No. of Tutorials of 1 hour duration: 8 hours

Total No. of Practical of 1 hour duration: 8 hours

Hence, $48(L) + \{[8(T) + 8(P)]/2 \} = 56 \text{ hours}/14 = 4 \text{ Credit}$

***L= Lecture, T= Tutorial, P= Practical**

Course Outcome:

- 1) On completion of this course, the students will be able to handle independently or in group the academic assignments. However proper hands on shall be necessary to handle real life problems.
- 2) After completion of the course the students will be able to identify the area of academic research and field of data collection and interpretation.
- 3) The students will be able to integrate the concepts of risk management and insurance business for an effective management of insurance business.

Suggested Readings:

Reference Books:

1. Indian Institute of Banking and Finance: Risk Management: Macmillan, Mumbai.
2. Arunajatesan, S & Viswanathan, T.T: Risk Management & Insurance: Macmillan, Mumbai.
3. Dorfman, M.S: Introduction to Risk Management and Insurance: Prentice Hall of India, New Delhi.
4. Hull and Basu , Options, Futures and Other Derivatives, Pearson Education, New Delhi
5. Roy, Risk Management, Vayu Education of India, New Delhi.
6. IRDA Publications and News Letters.

Text Books

- i) Rejda, Principles of Risk Management and Insurance, Pearson Education, New Delhi.

Course Code: 30412
Course Title: Retail Banking
Nature of the Course: DSE
Total Credit Assigned: 4 credits

Course Objective:

- To introduce students with the Basics of Retail Banking.
- To understand about different types of Retail Products and the Product Development Process.
- To expose students to the different technology adopted in the area of Retail Banking and services offered by banking institutions in India.

| Block | Unit | Contents | L | T | P |
|--------------------------|------|--|---|---|---|
| 1 Introduction | 1 | Meaning, Features and Advantages of Retail Banking Operations | 2 | 1 | |
| | 2 | Constraints in Retail Banking Operations. | 1 | | |
| | 3 | Distinction between Retail and Corporate / Wholesale Banking | 2 | | |
| 2 Retail Products | 1 | Retail Products Overview - Customer requirements. | 2 | 1 | 1 |
| | 2 | Products Development Process: Different types of Products, New Product Development, Constraints in New Product Development, Credit scoring, CIBIL. | 5 | 1 | 1 |
| | 3 | Important Retail Products: Home Loans, Auto / Vehicle Loans, Educational Loans, Personal Loans: Eligibility, Purpose, Amounts, Margin, Security, Disbursement, Moratorium, Prepayment issues, Repayments / Collection, EMI. | 3 | 1 | 1 |

| | | | | | |
|---|---|---|----------------------------|----------------------------|-------------------|
| | | <p>Credit / Debit Cards - Credit Vs Debit Cards, Eligibility, Purpose, Amounts, Margin, Security, Process of using the cards, Billing Cycle, Credit Points.</p> <p>Remittances Products</p> | <p>3</p> <p>3</p> | <p>1</p> | <p>2</p> <p>2</p> |
| 3 Marketing in Retail Banking | 1 | <p>Meaning of Bank Marketing, Marketing Mix in Retail Banking, Delivery Channels - Branch, Extension counters, ATMs, POS, Internet Banking, M-Banking. Delivery Models.</p> <p>Customer Relationship Management: Meaning and Need of Customer Relationship Management, Implementation stages in Customer Relationship Management Process.</p> | <p>1</p> <p>4</p> <p>3</p> | <p>1</p> <p>1</p> <p>1</p> | <p>1</p> <p>1</p> |
| | 2 | <p>Service Standards for Retail Banking: Objectives and Applications.</p> <p>Technology in Retail Banking: Need and Issues in Technology processes, Technology Process Model Adopted by Banks.</p> | <p>2</p> <p>3</p> | <p>1</p> <p>1</p> | <p>1</p> |
| 4 Other issues related to Retail Banking | 1 | <p>New Developments in Retail Banking - New products like Insurance, Mutual Funds, Demat services, Online / Phone Banking, Property services, Investment advisory / Wealth management.</p> | <p>4</p> | <p>1</p> | <p>1</p> |

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|--|---|---|---|---|---|
| | 2 | Recovery of Retail Loans - Defaults, Rescheduling, recovery process. | 3 | 1 | 1 |
| | 3 | SARAFSAESI Act, DRT Act, use of Lok Adalat forum. Recovery Agents - RBI guidelines. | 3 | | |

Total No. of Lectures of 1 hour duration : 44

Total No. of Tutorials of 1 hour duration : 12

Total No. of Practical of 1 hour duration : 12

Hence, 44 (L) + {[12(T) + 12 (P)]/2 }= 56 hours/14= 4 Credit

***L= Lecture, T= Tutorial, P= Practical**

Course Outcome: This course will be enabling the students

- To understand the importance and role of Retail Banking Services in the Banking Sector.
- To gain practical knowledge for career Development in this sector.

Suggested Readings:

Reference Book :

1. **Gautam Gan, Sreyashi Gan, Udayan Gan Chowdhury, Retail-The Lifestyle Banking, Zorba Books.**
2. Suresh Samudrala, Retail Banking Technology: The Smart Way to Serve Customers, Jaico Publishing House.
3. Anna Omarini, Retail Banking: Business Transformation and Competitive Strategies for the Future, Palgrave MacMillan, MacMillan Publishers.
4. Hugh Croxford, Frank Abramson, Alex Jablonowski, The Art of Better Retail Banking, Wiley Publishers.
5. 'Bank Quest'- Journal of IIBF, Monthly Journals.

Text Books :

1. Retail Banking, Indian Institute of Banking and Finance, Mac Millan.
2. John Henderson, Retail Banking: Principles and Practice, Kogan Page Publishers. London.

Course Code: 30421
Course Title: Service Marketing
Nature of the Course: DSE
Total Credit Assigned: 4 credits

Course Objectives:

- To introduce the students about the importance of Service Marketing in a country's economy.
- To highlight the environments in which the service marketing operates.
- To enumerate the application of Marketing Mix in Service Marketing.
- To understand the application of Service Marketing in various sectors.

| Block | Unit | Contents | L | T | P |
|-------|------|--|---|---|---|
| 1 | I | The growth of service economy | 2 | - | - |
| | II | Nature of Services: Goods and Service Marketing | 3 | - | - |
| | III | Macro and Micro Environment of Services | 3 | - | - |
| | IV | Service Marketing Triangle; Components of Services | 2 | 2 | - |
| | V | Understanding Service Customers | 2 | - | - |
| 2 | I | Customer expectations of Service | 2 | - | - |
| | II | Customer perceptions of Service | 2 | - | - |

| | | | | | |
|---|-----|---|---|---|---|
| | III | Service quality and Gap Model | 3 | 2 | - |
| | IV | Employees and Internal Marketing | 2 | - | 1 |
| | V | Service Market: Segmentation, Targeting and Positioning | 3 | - | - |
| 3 | I | Revised Marketing Mix for Services | 2 | - | - |
| | II | Planning for Service offer: New Service Development | 2 | - | - |
| | III | Pricing for Services, Service Promotion | 3 | 2 | - |
| | IV | Management of People, Management of Process, Management of Physical Evidences | 4 | - | 1 |
| | V | Marketing of Demand and Supply of Services | 2 | - | - |
| 4 | I | Service Marketing Applications: Marketing of Financial Services | 2 | - | - |
| | | Marketing of Hospitability | 2 | 2 | - |
| | | Marketing of Educational Services | 2 | - | - |

| | | | | | |
|--|--|---|---|---|---|
| | | Marketing of Tourism | 2 | - | 2 |
| | | International Marketing of Services: Problems | 3 | - | 2 |
| | | Trends in Services: Restrictions | | | |

- **Total No. of Lectures of 1 hour duration** : 48 hrs
- **Total No. of Tutorial classes of 1 hour duration** : 8 hrs
- **2 nos. of Seminar of 2 hour duration** : 4 hrs
- **2 nos. of Group Discussion of 2 hour duration** : 4 hrs
- **Hence, Total No. of Practical Classes** : 10 hrs
- **Hence, 48 (L) + {[8 (T) + 8 (P)]/2 } = 56 hours/14 = 4 Credit**

***L= Lecture, T= Tutorial, P= Practical**

Course Outcome:

This course will be enabling the students to understand

1. The pros and cons of service marketing in India.
2. Opportunities of Research and Practice in the field of service marketing.
3. Applicability of Service Marketing in various sectors.

Suggested Readings:

Reference Book:

1. Valarie A. Zeithaml, Mary Jo Bitner), Dwayne D. Gremler, Ajay Pandit, Services Marketing, McGraw Hill Education
2. Saiki Danyi, Service Marketing, Oxford Book Company
3. Lovelock / Chatterjee, Services Marketing: People, Technology and Strategy, Pearson Education India

Text Books:

1. K.R.M. Rao, Services Marketing, Pearson Education India

2. Zeithaml, Services Marketing: Integrating Customer Focus Across the Firm, McGraw Hill Education

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Course Code: 30422

Course Title: BRAND MANAGEMENT

Nature of Course: DSE

Total Credit Assigned: 4 CREDITS

Course Objective:

To acquaint students with the various concepts, strategies, practices and challenges of Brand Management in a way that they can relate the need and significance of the subject in the modern marketing environment.

| BLOCK | UNIT | CONTENTS | L | T | P |
|--|-------------|--|----------|----------|----------|
| I CONCEPT AND HISTORY | 1 | Meaning and History of Brand, Types and Functions of Brand Process of Branding | 4 | - | - |
| | 2 | Product vs Brand, Challenges towards Brand Building | 4 | - | - |
| | 3 | Brand Creation and Brand Extensions: Process and Types, Brand adoption Practices, Re-Branding and Re-Launching | 5 | - | - |
| II BRAND BUILDING | 1 | Customer Based Brand Equity: Meaning and Model (David Aaker's Brand Equity Model) | 4 | - | - |
| | 2 | Brand Brand Identity: Meaning, Need for Identity, Dimensions of Brand Identity, Brand Identity Prism | 5 | - | 1 |

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|---|----------|---|----------|----------|----------|
| | 3 | Brand Positioning and Repositioning, Positioning Guidelines; Brand Value, Value Chain and Internal Branding | 4 | - | 1 |
| III BRAND MANAGEMENT | 1 | Associated Brand Concepts: Brand Personality, Brand Image, Brand Reinforcement, Brand Revitalisation, Brand Portfolio | 4 | 1 | - |
| | 2 | Brand Name Strategies, Brand Management: Meaning and Process | 4 | - | 1 |
| | 3 | Managing Brands over Time and Geographies, Global Branding Strategies | 4 | 1 | - |
| IV BRAND RESEARCH AND REVIEW | 1 | Brand Assessment through Research, Measuring Brand Performance | 4 | 1 | 1 |
| | 2 | Financial Aspect of Brands, Legal Protection of Brands | 5 | 1 | - |
| | 3 | Brand Audit: Need and Process | 3 | - | - |

Total Number of Lectures of 1 Hour Duration: 52 Hours

Total Number of Tutorials of 1 Hour Duration: 4 Hours

Total Number of Practicals of 1 Hour Duration: 4 Hours

Hence, $52(L) + \{4(T) + 4(P)\}/2 = 56 \text{ Hours}/14 = 4 \text{ Credits}$

Course Outcome:

Students are expected to be able to identify the characteristic differences between different brand categories in products and services and be able to initialize the process of brand designing in actual practice.

SUGGESTED READINGS:**REFERENCE:**

- Managing Brand Equity by David A. Aaker, Prentice Hall of India, New Delhi
- Contemporary Brand Management by Johny K. Johansson and Kurt A. Carlson, Sage Publications India Pvt Ltd, New Delhi

TEXT BOOKS:

- Building Strong Brands by David A. Aaker, Simon and Schuster Ltd, ISBN:9781849830409
- Brand Positioning: Strategies for Competitive Advantage by Subroto Sengupta, Tata McGraw Hill, New Delhi
- Building Brands Directly by P.Steward, MacMillan, London

Course Code: 30510
Course Title: Goods and Service Tax (GST) Law & Practice

Nature of the Course: AEC

Total Credit Assigned: 2 credits

Course Objectives:

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

| Block | Unit | Contents | L | T | P |
|---|--|---|----|----|----|
| Block 1: Introduction | I: Conceptual framework | Concept and features of indirect taxes; History of indirect taxes in India; | 2 | 1 | 1 |
| | II: Features of Taxes | Principal indirect taxes in India; Direct and Indirect Taxes; Features of Indirect Taxes. | 2 | 1 | 1 |
| Block 2: GST Framework in India | I: GST Laws | Goods and Services Tax (GST) Laws in India.; | 2 | 1 | 1 |
| | II: Conceptual Framework | Concept of GST; Need for GST in India; Framework of GST as introduced in India; Benefit of GST. | 2 | 1 | 1 |
| Block 3: GST authorities and Levy: | I: GST Authorities | Constitutional aspects of GST; Authorities under GST Laws; | 1 | 1 | 1 |
| | II: Levy and Collection | Levy and collection of CGST and IGST; a) Application of CGST/IGST law, b) Concept of supply including composite and mixed supplies, c) Charge of tax, d) Exemption from tax, e) Composition levy. | 4 | 2 | 2 |
| Block 4: Comput ation of GST: | I: Concept of Time and Value | Basic concepts of time and value of supply, Input tax credit; Computation of GST liability; | 2 | 1 | 1 |
| | II: Registration and Returns submission | Registration; Tax invoice; Credit and Debit Notes; Electronic way bill ; Returns; Payment of tax including reverse charge. | 3 | 2 | 2 |
| | | | 18 | 10 | 10 |

| | |
|---|------|
| Total No. of Lectures of 1 hour duration | : 18 |
| Total No. of Tutorials of 1 hour duration | : 10 |
| Total No. of Practical of 1 hour duration | : 10 |

Hence, $(18) + \{[(10) + 1(10)]/2\} = 28\text{hours}/14 = 2 \text{ Credit}$

***L= Lecture, T= Tutorial, P= Practical**

Course Outcome: The learner will be:

1. Able to understand the functioning pattern of GST in India.
2. Able to grasp all the procedure to follow for determination of tax liability.
3. Able to file GST return with all formalities.

Suggested Readings:

Reference Books:

1. **Case Laws published from time to time**

Text Books:

1. Anurag Singhal; Handbook on Central Goods and Services Tax Law; Law Publications. [www. amazon.in](http://www.amazon.in)
2. CA Chitresh Gupta, CA Shilpi Gupta; Goods & Service Tax An Insight into. 2015 [www. amazon.in](http://www.amazon.in)
3. Vivek Laddha & Pooja Patwari; GST - Paper 4 : Taxation (Section B : Indirect Taxes)(CA-Intermediate), New Delhi. [www. amazon.in](http://www.amazon.in).
4. ICAI study material on GST; available at <https://resource.cdn.icai.org/46249bos36354p4secBmod1init.pdf>.

Note – If any new legislation(s) is enacted in place of an existing legislation(s), the syllabus will accordingly include the corresponding provisions of such new legislation(s) in place of the existing legislation(s) with effect from the date to be notified by the university. Similarly, if any existing legislation ceases to have effect, the syllabus will accordingly exclude such legislation with effect from the date to be notified by the university. Students shall not be examined with reference to any particular State GST Law. Consequential/corresponding amendments made in the provisions of the Income tax law and Goods and Services Tax laws covered in the syllabus of this paper which arise out of the amendments made in the provisions not covered in the syllabus will not form part of the syllabus. The specific inclusions/exclusions may also arise due to additions/deletions every year by the Annual Finance Act.

Course Code: 30520

Course Title: DIGITAL MARKETING

Nature of Course: AEC

Total Credit Assigned: 2 CREDITS

Course Objective:

To introduce students to the basic concepts and application of Digital Marketing so as to open new doors for aspiring New-Age entrepreneurs and marketers.

| BLOCK | UNIT | CONTENTS | L | T | P |
|--|-------------|---|----------|----------|----------|
| I INTRODUCTION TO DIGITAL MARKETING | 1 | Concept and Introduction of Digital Marketing, Digital vs Real Marketing | 4 | - | - |
| | 2 | Uses of Digital Marketing, Recent Trends, Digital Marketing Channels | 4 | - | - |
| II PLANNING AND ANALYSIS | 1 | Creating Initial Digital marketing Plan, Content Management | 2 | - | - |
| | 2 | SWOT Analysis, Target group Analysis | 2 | - | - |
| III TOOLS OF DIGITAL MARKETING | 1 | Understanding a Website, Levels of Website | 2 | 1 | - |
| | 2 | Difference between Blog, Portals and Website | 2 | - | 1 |
| IV | 1 | Search Engine Optimization (SEO): On-Page and Off-Page Optimization, Search Media | 4 | - | 1 |

| | | | | | |
|------------------------------------|----------|---|----------|----------|----------|
| AVENUES/PLATFORMS/PRACTICES | | optimization like Facebook, Twitter, LinkedIn, Pinterest and others | | | |
| | 2 | Search engine Marketing : Tools Used and Display Advertising Techniques | 4 | 1 | - |

Total Number of Lectures of 1 Hour Duration: 26 Hours

Total Number of Tutorials of 1 Hour Duration: 2 Hours

Total Number of Practicals of 1 Hour Duration: 2 Hours

Hence, $26(L) + \{2(T) + 2(P)\}/2 = 30 \text{ Hours}/14 = 2 \text{ Credits}$

Course Outcome:

SUGGESTED READINGS:

Reference Books:

- *The Art of Digital Marketing: The Definitive Guide to Creating Strategic, Targeted and Measurable Online Campaigns* by Ian Dodson, Wiley Publications, 2016, ISBN: 9788126564408
- *Understanding Digital Marketing: Marketing Strategies for Engaging the Digital Generation* by Damian Ryan, 4th edition, Kogan Page Ltd, 2016, ISBN: 9780749478438
- *The Essential Social Media Marketing Handbook – A New roadmap for Maximising your Brand, Influence and Credibility* by Gail. Z. Martin, Rupa Publications, ISBN: 9789353040178

Text Books:

- *Fundamentals of Digital Marketing* by Puneet Singh Bhatia, 2nd edition, Pearson Education, India, 2019, ISBN: 9789353435141
- *Digital Marketing: an insight to Fundamentals, Strategies and Implementations* by Dr. Princi Gupta and Dr. Gaurab Kr. Sharma, Notion Press, India, 2019, ISBN: 9781646615872

Course Code: 30600A
Course Title: Start Ups & Entrepreneurship

Nature of the Course: GE

Total Credit Assigned: 4 credits

Course Objectives:

1. To create Entrepreneurship Awareness and Recognition of the need for entrepreneurship and self-employment development
2. To grasp the prominent variables related to Start ups.
3. To understand Startups through various case studies on Startups.
4. To foresee a viable enterprise.

| Block | Unit | Contents | L | T | P | | |
|-------|------|---|----|---|---|------------------|-------------|
| | | | | | S | G · D · | C · S |
| 1 | I | Entrepreneurship Awareness: The third option, Entrepreneurial spirit, Recognition of the need for entrepreneurship and self-employment development, Scope and Trends of Small Enterprises, International Experience, Local Economic Development, Small Business/Enterprise- The Driving force for National Growth, The Vocational School Fallacy and Small Business/ Enterprise: Self-Assessment. | 7 | 2 | - | 2 | - |
| 2 | II | Meaning of Startups, Startup actions, Startup principles, Founders/ Entrepreneurs, Startup training, Startup Ecosystem, Startup Investing, Internal Startups and Unicorns. | 9 | 2 | 2 | - | - |
| 3 | III | Startup Business Ideas, Startup Programs and Start up Nation with Case studies. | 16 | 2 | 2 | 2 | 2 |

| | | | | | | | |
|---|----|--|----|---|---|---|---|
| 4 | IV | . Business opportunities: Identifying and Evaluating Business Opportunities, Quick Start Methods, International Business; Planning: The Business Planning process, Refining your Business Idea, Business Financing, Market Research, Developing a Marketing Plan, Inventory; Managerial and Legal Considerations: Forms of Ownership, Government Rules and Regulations, Elements of Contract Law, Selling your Venture; Organisation: Work Management, Risk Management; Business Accounts. | 16 | - | - | - | - |
|---|----|--|----|---|---|---|---|

Total No. of Lectures of 1 hour duration : 48 hrs

Total No. of Tutorials of 1 hour duration : 06 hrs

Total No. of Practical (Seminar) of 1 hour duration : 4 hrs

(Group Discussion) of 1 hour duration : 4 hrs

(Case studies) of 1 hour duration : 2hrs

Hence, $48(L) + \{ [6(T) + 4 (S) + 4 (G.D.) + 2 (C.S)] / 2 \} = 56 \text{ hours} / 14 = 4 \text{ Credit}$

***L= Lecture, T= Tutorial, P= Practical**

Course Outcome: The learner will be:

1. Able to understand as how to go ahead with Start Ups.
2. Able to grasp the analyses to be made by an entrepreneur before venturing into an entrepreneurial activity.
3. Able to convert ideas into enterprise.

Suggested Readings:

Reference Books:

1. Bill Aulet , Disciplined Entrepreneurship: 24 Steps to a Successful Startup, Kindle Edition
2. Eric Ries, The Lean Startup: How Constant Innovation Creates Radically Successful Businesses, Penguin UK
3. The Entrepreneur Mind: How to Develop Your Entrepreneurial Mindset and Start a Business That Works, Amazon Publishing House, My e book
4. Selchouk Sami, The Book on Entrepreneurship and Property: The Guide to Successful Entrepreneurship and Property Investment, AuthorHouse
5. Sharif George, The Little Black Book for Entrepreneurs: The Outback Entrepreneur, Parvus Magna Press

Text Books:

1. Entrepreneur Power Plays, Tata McGraw- Hill Edition, New Delhi
2. Entrepreneurship Development, Tata McGraw- Hill Edition, New Delhi
3. Practical Strategy for Family Business, Tata McGraw- Hill Edition, New Delhi

Course Code: 30600B
Course Title: Soft Skill & Personality Development

Nature of the Course: GE

Total Credit Assigned: 4 credits

Course Objectives:

1. To acquaint the students with the importance of Soft Skills and Personality Development.
2. To teach the students how to acquire different soft skills and how to develop their Personalities.

| Block | Unit | Contents | L | T | P |
|-------|------|--|---|---|---|
| 1 | 1 | Soft Skill – What and Why | 2 | - | - |
| | 2 | Importance of Soft Skills | 2 | | |
| | 3 | Classification of Soft Skills – Personal Traits and Interpersonal Traits | 4 | 2 | 4 |
| 2 | 1 | Personality – Dimensions of Personality | 3 | - | - |
| | 2 | Types of Personality | 4 | - | |

| | | | | | |
|---|---|---|---|---|---|
| | 3 | Certain Important Issues of Personality | 6 | 2 | 4 |
| 3 | 1 | Attitude – Meaning and Types | 4 | | |
| | 2 | Tips for Developing Positive Attitude | 4 | | |
| | 3 | Time Management | 3 | 2 | 4 |
| 4 | 1 | Verbal and Non-Verbal Communication Listening Skills | 4 | | |
| | 2 | Written Communication – How to write a resume | 4 | | |
| | 3 | How to face an Interview | 3 | 2 | 6 |

Total No. of Lectures of 1 hour duration : 43
Total No. of Tutorials of 1 hour duration : 8
Total No. of Practical of 1 hour duration : 18

Hence, $(L-43) + \{[(T-8) + (P-18)]/2\} = 56/14 = 4$ Credit

***L= Lecture, T= Tutorial, P= Practical**

Course Outcome:

On completion of the course, the students will be able to appreciate the significance of Soft Skills and Personality in their career and employment. They will also be able to acquire the required soft skills and develop desired personality to make them employable.

Suggested Readings:

Reference Books :

1. Barun K Mitra, Personality Development and Soft Skills, Oxford University Press, New Delhi.
2. Surya Sinha, Complete Personality Development Course, Diamond Books, New Delhi.

Text Books :

1. Bezborah, Pranjal. Soft Skills and Personality Development, Banalata, Dibrugarh, Assam.
2. K Alex, Soft Skills (know yourself and know the world) , S. Chand & Co Ltd., New Delhi

Course Code: 30600C
Course Title: Personal Finance

Nature of the Course: GE

Total Credit Assigned: 4 credits

Course Objectives:

This course integrates economics and personal finance concepts to help students of PG programmes (Non-Commerce) to understand the implications of economic events and enable them to make informed financial decision. They will also learn about investment and savings vehicles available in the market along with their risk and return levels.

| Block | Unit | Contents | L | T | P |
|---|---|--|---|---|---|
| 1 Financial Planning | I: Personal Finance Meaning | Basics of Personal Finance, Scope, objectives. Spend Less to Save and Invest More Financial Success and Happiness. | 2 | 1 | 1 |
| | II: Personal Financial Success and the Economy | The Concept of Business Cycle; Inflation-advantages and disadvantages Concept of Simple Interest and Compound Interest Opportunity Costs. | 3 | 2 | 1 |
| | III: The Time Value of Money | Calculating Future Values Calculating Present Values | 4 | 2 | 2 |
| 2. Financial Statements, Budgets | I: Financial Goals | Setting Financial Goals long term and short term Preparation of Budget, Evaluation of budget for control. | 4 | 2 | 1 |
| | II: Concepts Financial Statements | The Balance Sheet as a Snapshot of Financial Status. Concept of Net Worth The Personal Cash-Flow Statement- factors affecting cash flow. Concept of financial ratios. | 5 | 2 | 2 |
| 3. Managing Income Taxes | I: Basic concepts | Concept of Heads of income, Gross total income, Taxable Income, Assessment Year, Previous year, Income exempted from tax. | 4 | 2 | 2 |

| | | | | | |
|--|---|--|----|----|----|
| | | | | | |
| | II: Deductions, Computation of Tax | Unit-II: Deductions in computing income- Standard deduction and General deductions. Determination of Tax liability, Tax Deducted at Source, Advance Tax, | 4 | 1 | 2 |
| | III: Filing IT return | Unit-III: Filing of Income Tax Return. Tax avoidance and Tax evasion. | 3 | 1 | 1 |
| 4. Management of Credit and Fundamentals of Investment | I: Conceptual framework for credit | Good and evils of Credit Obtaining Credit and Building a Good Credit Reputation Credit Approval Process of the Financial Institutions Selection of lenders, criterion to be considered for selection. Types of loan. | 4 | 1 | 1 |
| | II: Concept of risk and investment | . Unit-I: Concept of Risk, The Risk-Management for investment. Basics of Insurance products. Investment for tax savings-risk free or less risky investment- NSC, PF, PPF, Bank deposits. | 4 | 1 | 2 |
| | III: Investments with Market Risks | Investments linked to market risk- Mutual fund investment-types-features-return-risks. Investment in corporate securities-Bonds, shares | 3 | 1 | 1 |
| | | Total (hours) | 40 | 16 | 16 |

Total No. of Lectures of 1 hour duration : 40

Total No. of Tutorials of 1 hour duration : 16

Total No. of Practical of 1 hour duration : 16

Hence, $(40) + \{ [(16) + 1 (16)] / 2 \} = 56 \text{hours} / 14 = 4 \text{ Credit}$

*L= Lecture, T= Tutorial, P= Practical

Course Outcome: The students will be competent enough—

1. By gaining both economic and financial literacy. The course also provides a set of practical applications to help students understand the complexities of financial decision-making.
2. Students who complete the course will be in a position to evaluate prospective business projects, able to invest judiciously and value financial securities, able to justify the need and importance of loan fund both for personal and commercial purpose and plan for their future.

Suggested Readings:

Reference Books :

1. Khan & Jain; Financial Management-Text, Problems and Cases. Tata McGraw Hill Education (India) Private Limited. New Delhi.
2. Pandey, IM; Financial Management; Vikas Publishing House Pvt Ltd.New Delhi-110014.
3. Robert T. Kiyosaka; Rich Dad Poor Dad. Cashflow Technology.Inc.USA.
4. Walker and Walker: Personal Finance Building your Future; McGraw Hill Education (India) Private Limited. Channai. (2017)

Text Books :

1. Jeff Madura; Personal Finance; Pearson Education. Pearson Education. 14 Local ShoppingCentre, Panchsheel Park, New Delhi. (2017)
2. Vishal Thakur: Finance for Non-Finance; Amazon. com. (2015)
3. Manish Chouhan: Personal Finance Principles Every Investor Should Know. Network 18 Publication Private Ltd. New Delhi-08.

Important Notes:

- **The latest edition of the prescribed books should be consulted.**
- **In case of AEC, the students of M.Com (Finance) programme will have to take Course no 30520 : Digital Marketing and the students of M.Com (Marketing) programme will have to take Course No. 30510: GST Law and Practice**