**B-COM 301**

**CORPORATE ACCOUNTING-I**

External M.M.: 120 External M.P.M.: 48

Internal M.M.: 30 Internal M.P.M.: 12

Time: 3 Hours

Credits: 6

**Note: Paper setter will set nine questions in all. Question No. 1 comprising of eight short types questions carrying five (5) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 20 marks each**

**Course** **Leaning** **Outcomes**

After completing the course, the student shall be able to:

CO1: Know the accounting for Share & Debentures.

CO2: Understand the procedure of buyback of shares.

CO3: Prepare fund accounts of companies.

CO4: Understand the accounting treatment for amalgamation of companies.

**Course** **Contents**

Accounting for share capital &debentures: **i**ssue, forfeiture and reissue of forfeited shares; Book building: concept & process; issue of right and bonus shares; buy back of shares; redemption of preference shares; issue and redemption of debentures.

Final accounts of companies (with adjustments excluding computation of managerial remuneration).

Amalgamation of companies: **c**oncept and accounting treatment as per accounting standard 14 (excluding intercompany holdings).

Internal reconstruction: concept and accounting treatment excluding scheme of reconstruction.

**REFERENCES**

* Gupta, Nirmal. Corporate Accounting, Sahitya Bhawan, Agra
* Jain, S.P. and K.L. Narang. Corporate Accounting, Kalyani Publishers, New Delhi.
* Maheshwari, S.N. and S. K. Maheshwari. Corporate Accounting, Vikas Publishing House, New Delhi.
* Monga, J.R. Fundamentals of Corporate Accounting, Mayur Paper Backs, New Delhi.
* Naseem Ahmed, Corporate Accounting, ANE Books Pvt. Ltd. New Delhi.
* Sehgal, Ashok and Deepak Sehgal. Corporate Accounting, Taxman Publication, New Delhi.
* Shukla, M.C., T.S. Grewal, and S.C. Gupta. Advanced Accounts, S. Chand & Co., New Delhi.

**B-COM 302**

**INCOME TAX LAW & PRACTICE-I**

External M.M.: 120 External M.P.M.: 48

Internal M.M.: 30 Internal M.P.M.: 12

Time: 3 Hours

Credits: 6

**Note: Paper setter will set nine questions in all. Question No. 1 comprising of eight short types questions carrying five (5) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 20 marks each**

**Course** **Leaning** **Outcomes**

After completing the course, the student shall be able to:

CO1: Understand the Basic Concepts of Income Tax.

CO2: Determine the residential status & scope of total Income.

CO3: Compute Tax Liability under various heads.

CO4: Understand and apply the provisions regarding clubbing of Income & Set off & carry forward of losses.

**Course** **Contents**

Introduction to income tax: Basic concepts, Assesse, person, previous year, financial year, assessment year, income, gross total income: agricultural income, casual income, exempted income, taxable income. Tax Management: tax evasion, avoidance, and tax planning, methods of tax planning.

Basis of charges: scope of total income, residence and tax liability.

Heads of income: income from salary, house property; profit and gains from business and profession, capital gains and other sources.

Clubbing and aggregation of income.

Provisions regarding set-off and carry forward of losses.

**REFERENCES**

* Gaur and Narang, Income Tax Law & Practice, Kalyani Publishers, Jalandhar.
* Girish Ahuja and Ravi Gupta, Systematic Approach, C.C.H. India Publications, New Delhi.
* Mehrotra H.C., Income Tax Law & Account, Sahitya Bhawan Publications, Agra.
* Prasad, Bhagwati, Income Tax Law & Practice, Wishwan Prakashan, Bhopal.
* Singhania V.K., Student’s Guide to Income Tax, Taxmann Publications Pvt. Ltd., New Delhi.

**B-COM 303**

**ADVERTISING**

External M.M.: 120 External M.P.M.: 48

Internal M.M.: 30 Internal M.P.M.: 12

Time: 3 Hours

Credits: 6

**Note: Paper setter will set nine questions in all. Question No. 1 comprising of eight short types questions carrying five (5) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 20 marks each**

**Course** **Leaning** **Outcomes**

After completing the course, the student will be able to:

CO1: Understand the conceptual and applicative knowledge about advertising and its various aspects.

CO2: Demonstrate an understanding of consumer behaviour and communication process.

CO3: Apply the understanding of creative aspects of advertising and advertising media.

CO4: Analyse the effectiveness of advertising, role of advertising agency and new trends in advertising.

**Course Contents**

Fundamentals of Advertising: Origin and development of Advertising, definition, nature, scope, importance, objectives and functions of advertising.

Aspects of Advertising: Economic, legal, ethical, social aspects of advertising.

Consumer Behaviour: Decision making process & determinants the communication process; setting advertising objectives and DAGMAR Approach; Advertising Budget.

Creative Aspects of Advertising: Advertising creativity; Advertising appeals; Message design and development; Copy writing.

Advertising Media: Types of media, Media planning and scheduling.

Advertising Effectiveness: Concept, benefits & limitations, measuring advertising effectiveness: Pre, post and concurrent tests.

Advertising Agency: Concept, role & organisation of advertising agency.

Emerging trends in advertising and role of traditional and modern media in advertising.

**REFERENCES**

* George E Belch, Michael A Belch and Keyoor Purani, Advertising and Promotion: An Integrated Marketing Perspective, McGraw Hill Education, New Delhi.
* S Wats Dunn and Arnold M Barban, Advertising: Its Role in Marketing, Dryden Press.
* Gupta, Ruchi, Advertising, Scholar Tech Press.
* Sharma, Kavita, Advertising: Planning and Decision making, Taxman Publication Pvt. Ltd.
* Kapoor Neeru, Advertising and Personal Selling, Pinnacle.
* Shah, Kruti and A. D'Souza, Advertising and Promotions: An IMC Perspective, McGraw Hill Education.
* Kotler Philip and Eduardo Roberto, Social Marketing Strategies for Changing Public Behaviour,1989, The Free Press, New York.
* Sontakki, Advertising, Himalaya Publishing House.
* Mahendra Mohan, Advertising Management: Concepts and Cases, Tata McGraw Hill.
* Terence A Shimp, Advertising and Promotion: An IMC Approach, Cenage Learning.
* Jaishree Jethwaney and Shruti Jain, Advertising Management, Oxford University Press, 2012.
* William Arena, Michael Weigold and Christian Arena, Contemporary Advertising, 2017, 15th Edition Hills Higher Education.

**B-COM 304**

**BUSINESS LAWS**

External M.M.: 120 External M.P.M.: 48

Internal M.M.: 30 Internal M.P.M.: 12

Time: 3 Hours

Credits: 6

**Note: Paper setter will set nine questions in all. Question No. 1 comprising of eight short types questions carrying five (5) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 20 marks each**

**Course** **Leaning** **Outcomes**

After completing the course, the student shall be able to:

CO1: Apply the understanding of various provisions of contracts including special contracts and legitimate rights and obligations of buyer and seller for making the business agreements and contracts.

CO2: Make choice of appropriate negotiable instruments among the different instruments described under Negotiable Instruments Act.

CO3: Apply skills to initiate entrepreneurial ventures as partnership and LLP.

CO4: Analyse the fundamentals of Internet based activities under the Information and Technology Act.

**Course** **Contents**

**Law of Contract, 1872:** nature and classification of contract; offer and acceptance; capacity of parties to contract; free consent; consideration; legality of object; agreement declared void; performance of contract; discharge of contract; remedies for breach of contract; contingent contracts; quasi contracts.

**Special Contracts:** indemnity & guarantee; bailment and pledge; contract of agency.

**Sale of Goods Act, 1930:** formation of contract of sale; goods and their classification; price; conditions and warranties; transfer of ownership in goods including sale by non-owners; performance of the contract of sale; remedies: unpaid seller and his rights, buyer’s remedies; auction sale.

**Negotiable Instruments Act, 1881:** scope, features and types; negotiation; crossing; dishonor and discharge of negotiable instruments.

**Indian Partnership Act, 1932:** nature of firm; duties and rights of partners; relations of partners to third parties; liabilities of firm and partner, minor, reconstitution of partnership firm; dissolution of a firm and consequences; settlement of accounts; registration of firms; effect of non-registration.

**Limited Liability Partnership Act, 2008:** meaning, characteristics of Limited Liability Partnership (LLP); incorporation of LLP; partners and their relations; extent and limitation of liability of LLP and partners; accounts, audit and taxation of LLP; conversation to LLP from firm/private company/unlisted public company; whistle blowing; winding up and dissolution of LLP.

**Information Technology Act, 2000:** purpose; digital signature; electronic governance; attribution, acknowledgement and dispatch of electronic records; certifying digital signature; duties of subscribers; penalties and adjudication offences.

**REFERENCES**

* Aggarwal Rohini, Mercantile & Commercial Laws, Taxmann Allied Services (P) Ltd., New Delhi.
* Bulchandani, K.R., Business Laws, Himalaya Publishing House, New Delhi.
* Dagar, Inder Jeet and Agnihotri, Anurag. Business Laws: Text and Problems, Sage Publication
* Datey, V.S., Business and Corporate Laws, Taxmann Publications, New Delhi.
* Gulshan, S.S., Mercantile Law, Excel Books, New Delhi.
* Information Technology Rules 2000 with Information Technology Act 2000, Taxmann Publications Pvt. Ltd., New Delhi.
* Kapoor, N.D., Business Law, Sultan Chand & Sons, New Delhi.
* Kuchhal, M.C., Kuchhal Vivek, Business Legislation for Management, Vikas Publishing House Pvt. Ltd., New Delhi.
* Singh, Avtar, The Principles of Mercantile Law, Eastern Book Company, Lucknow.
* Tulsian, P.C., Business Laws, Tata McGraw Hill, New Delhi.

**B-COM 305**

**COMPUTER APPLICATIONS IN BUSINESS**

External M.M.: 40 External M.P.M.: 16

Internal M.M.: 10 Internal M.P.M.: 04

Time: 3 Hours

Credits: 2

**Note: Paper setter will set nine questions in all. Question No. 1 comprising of four short types questions carrying five (2) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 08 marks each**

**Course** **Leaning** **Outcomes**

After studying this course, the students will be able to:

CO1: Understand the basic framework of a computer system, including its components, being used in various platforms to assist the business.

CO2: Know the basics of software used to operate and manage the computer systems, including modern operating systems.

CO3: Conceptualize various application software, such as office suite, etc.

CO4: Practically work on application software – word processors, spreadsheets, presentation software, etc.

**Course** **Contents**

Introducing Today’s Technologies – Computers, Devices, and the Web: Today's Technology Computers – Types of Computers: Servers-Mobile Devices; Game Devices; Embedded Computers - Generations of Computers; Changing formats of input and output devices, Smart devices; Basics of CUI and GUI

Processors, Memory, Adapters and Buses: Inside the case: Motherboard – Processors – Memory - Adapters Digital Storage: Storage Hard Drives -Portable Flash Memory Storage -Optical Discs - Enterprise Storage

Introduction to operating system: types and function of operating system; Real-time applications; Operating systems for Tabs, mobile phones, Android, etc.

Computer software: introduction, types of software: system, application and utility software; Using the Start Menu –Control Panel – Using multiple windows – Customizing the Desktop – Windows and Linux, and accessories (Latest versions of Windows and Linux Ubuntu/Debian/Red Hat/Mint, etc); Utility software – antivirus, etc.

Programming languages – conceptual framework only; Application software: concept, types including the concept of free /Open source and proprietary software; Spreadsheets- Excel, Calc, Apple i-work Numbers; Word processors – MS Word, Libre Word, Open Office, Text Edit by Apple; Database management software- MS Access an overview. Application of Power Point Presentation and Libre Impress.

Internet & Browsing: Services available on internet – WWW – ISP – Browsers. Multimedia: Application of multimedia – Images – Graphics-Audio and Video.

**Practical:** The teacher will formulate 10-15 practical tasks on enabling the student to work on the Operating Systems – Latest version of Windows and Linux; Understand components of computers and be familiar with their usage, including printers, projectors, etc. Business applications of Word Processor (MS Word and Open Office/ Libre Word); Spreadsheet (Excel and Calc); Make Presentations on Power Point and Libre Impress.Students should devote at least 50% of their classroom time for doing the practical exercise and also make a practical notebook under the supervision of the teacher.

**REFERENCES**

* Leon, Alexis: Fundamental of Information Technology, Vikas Publication House (P) Ltd., New Delhi
* Mansfield, Ron: The Compact Guide to Microsoft Office, BPB Publication, Delhi.
* Minoli, Daniel, Internet and Intranet Engineering, Tata McGraw-Hill Publishing Co Ltd., New Delhi.
* Saxena, Sanjay: A First Course in Computer, Vikas Publication House (P) Ltd., New Delhi.

**B-COM 306**

**FOREIGN TRADE: PROCEDURES & DOCUMENTATION**

External M.M.: 40 External M.P.M.: 16

Internal M.M.: 10 Internal M.P.M.: 04

Time: 3 Hours

Credits: 2

**Note: Paper setter will set nine questions in all. Question No. 1 comprising of four short types questions carrying five (2) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 08 marks each**

**Course** **Leaning** **Outcomes**

After completing the course, the student shall be able to:

CO1: Gain knowledge of the terminology for foreign trade transactions.

CO2: Understand the need and types of foreign trade documents and understand the procedure for obtaining export import license.

CO3: Apply the understanding of different foreign trade procedures and documents for processing foreign trade transactions.

CO4: Understand the recent regulations relating to India’s foreign trade transactions

**Course** **Contents**

INCO TERMS and international price quotations;

Foreign trade documents: need, rationale and types; Procedure for obtaining export and import license.

Export procedures and documentation: letter of credit, proforma invoice, bill of lading; Steps involved in processing of an import/export order.

Recent foreign trade policy: regulations, and export promotion measures.

**REFERENCES**

* Landau, Alice, “The International Trade System”, Routledge
* Veeramani C & Nagaraj R, “International Trade and Industrial Development in India - Emerging Trend, Pattern and Issue”, Jain Book Publishing.
* Mahajan, M. I., “Export Procedures and Documentation”, Snowwhite Publications, New Delhi.
* **Avadhani, V. A., “International Finance”, Himalaya Publishing House.**

## **Cherunilam, Francis, “**International Trade and Export Management”, **Himalaya Publishing House.**

## **Jaiswal, Bimal, “**International Business”, **Himalaya Publishing House.**

## **Jain, Khushpat S and Jain, Apexa V. “**Foreign Trade - Theory, Procedures, Practices and Documentation”, **Himalaya Publishing House.**

* **Rathor**, J. S. and **Rathor**, B. S., “Export Marketing”, **Himalaya Publishing House.**

**B-COM 401**

**CORPORATE ACCOUNTING-II**

External M.M.: 120 External M.P.M.: 48

Internal M.M.: 30 Internal M.P.M.: 12

Time: 3 Hours

Credits: 6

**Note: Paper setter will set nine questions in all. Question No. 1 comprising of eight short types questions carrying five (5) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 20 marks each**

**Course** **Leaning** **Outcomes**

After completing the course, the student shall be able to:

CO1: Understand the methods of valuation of Shares & Goodwill.

CO2: Prepare the consolidated balance sheet.

CO3: Understand & prepare the accounts of Banking & Insurance Companies.

CO4: Know the procedure and accounting process for liquidation of companies.

**Course** **Contents**

Valuation of Shares: Need and factors affecting valuation of shares, methods of share valuation.

Valuation of goodwill: Types of goodwill, methods of Goodwill valuation, simple problem only.

Accounts of holding companies: preparation of consolidated balance sheet with one subsidiary company, relevant provisions of Accounting Standard 21.

Accounts of banking organizations.

Accounts of insurance companies.

Liquidation of companies.

**REFERENCES**

* Gupta, Nirmal. Corporate Accounting. Sahitya Bhawan, Agra
* Jain, S.P. and K.L. Narang. Corporate Accounting, Kalyani Publishers, New Delhi.
* Maheshwari, S.N. and S. K. Maheshwari. Corporate Accounting, Vikas Publishing House, New Delhi.
* Monga, J.R. Fundamentals of Corporate Accounting, Mayur Paper Backs, New Delhi.
* Naseem Ahmed, Corporate Accounting, ANE Books Pvt. Ltd. New Delhi.
* Sehgal, Ashok and Deepak Sehgal. Corporate Accounting, Taxman Publication, New Delhi.
* Shukla, M.C., T.S. Grewal, and S.C. Gupta. Advanced Accounts. Vol.-II. S. Chand & Co., New Delhi.

**B-COM 402**

**INCOME TAX LAW & PRACTICE-II**

External M.M.: 120 External M.P.M.: 48

Internal M.M.: 30 Internal M.P.M.: 12

Time: 3 Hours

Credits: 6

**Note: Paper setter will set nine questions in all. Question No. 1 comprising of eight short types questions carrying five (5) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 20 marks each**

**Course** **Leaning** **Outcomes**

After completing the course, the student shall be able to:

CO1: Know the deductions under Income Tax Act.

CO2: Compute Tax Liability of Individuals, HUF & Firms.

CO3: Understand and apply the provisions for TDS, Advance Payment of Tax.

CO4: Understand tax administration & procedure for filling returns.

**Course** **Contents**

Deductions under section 80C to 80U in computing total income.

Computation of total income and tax liability of an individual and H.U.F.

Computation of total income and tax liability of a Firm.

Deduction of tax at source; advance payment of tax.

Income tax authorities and their powers.

Procedure for assessment; different types of returns.

Procedure of filing e-return and revised return.

Recovery and refund of tax.

Penalties and prosecutions; appeals and revision.

**REFERENCES**

* Gaur and Narang, Income Tax Law & Practice, Kalyani Publishers, Jalandhar.
* Girish Ahuja and Ravi Gupta, Systematic Approach, C.C.H. India Publications, New Delhi.
* Mehrotra H.C., Income Tax Law & Account, Sahitya Bhawan Publications, Agra.
* Prasad, Bhagwati, Income Tax Law & Practice, Wishwan Prakashan, Bhopal.
* Singhania V.K., Student’s Guide to Income Tax, Taxmann Publications Pvt. Ltd., New Delhi.

**B-COM 403**

**COST ACCOUNTING**

External M.M.: 120 External M.P.M.: 48

Internal M.M.: 30 Internal M.P.M.: 12

Time: 3 Hours

Credits: 6

**Note: Paper setter will set nine questions in all. Question No. 1 comprising of eight short types questions carrying five (5) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 20 marks each**

**Course** **Leaning** **Outcomes**

After completing the course, the student shall be able to:

CO1: Understand the methods & techniques of cost accounting.

CO2: Know the accounting procedure for materials, labour & overheads.

CO3: Understand and apply the methods of costing.

CO4: Apply cost control & cost reduction techniques.

**Course** **Contents**

Introduction: nature and scope of cost accounting; cost concepts & classification.

Methods of costing: unit costing; job costing; contract costing; process costing (process losses, valuation of work in progress, joint and by-products) service costing (only transport).

Materials: material planning & purchasing, pricing of material issue; treatment of material losses, material & inventory control: concept and techniques.

Labour: labour cost control procedure; labour turnover; Idle time and overtime; Methods of wage payment: time and piece rate; incentive schemes.

Overheads: classification, allocation, apportionment and absorption of overheads; under and over- absorption.

Standard costing and variance analysis: material and labour.

Cost control and cost reduction; cost audit; an overview of cost audit standards.

**REFERENCES**

* Arora, M.N. Cost Accounting – Principles and Practice, Vikas Publishing House, New Delhi.
* Jain, S.P. and K.L. Narang. Cost Accounting: Principles and Methods, Kalyani Publishers, Jalandhar.
* Lal, Jawahar. Cost Accounting, Tata McGraw Hill Publishing Co., New Delhi.
* Maheshwari, S.N. and S.N. Mittal. Cost Accounting: Theory and Problems, Shri Mahabir Book Depot, New Delhi.
* Mittal, D.K. and Luv Mittal. Cost Accounting. Galgotia Publishing Co., New Delhi.
* Nigam, B.M. Lall and I.C. Jain. Cost Accounting: Principles and Practice, Prentice Hall of India, New Delhi.
* Shukla, M.C., T.S. Grewal and M.P. Gupta. Cost Accounting: Text and Problems, S. Chand & Co. Ltd., New Delhi.

**B-COM 404**

**COMPUTERIZED ACCOUNTING SYSTEM**

External M.M.: 80 External M.P.M.: 32

Internal M.M.: 20 Internal M.P.M.: 08

Practical M.M.: 50 Practical M.P.M. 20

Time: 3 Hours

Credits: 6

**Note: Paper setter will set nine questions in all. Question No. 1 comprising of five short types questions carrying four (4) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 15 marks each.**

**Course** **Leaning** **Outcomes**

After completing the course, the student shall be able to:

CO1: Have a comparative overview of various accounting software, including Tally ERP (latest version)

CO2: Install and configure Tally ERP (latest version) software

CO3: Conduct various accounting operations on Tally ERP (latest version)

CO4: Able to do inventory management, calculate tax liability, payroll management, etc. using Tally ERP (latest version)

**Course** **Contents**

Introduction to Accounting Software. Framework of Tally ERP (Latest version); Comparison of Different Business Software Like Tally, Tally ERP, Busy Lite, Odoo, K My Money etc. Comparison of ready to use and Tailored Accounting Software.

Introduction to Open Source Accounting Software - Skrooge, Akaunting, Apache OFBiz, I Dempiere, Openmiracle, GNUcash Ledger SMB, GNU Khata. Generation of Reports, Printing and emailing the reports. Representation of final outcomes using Open Source Graphical Tools, Charts and Tables.

Working on Tally: Installation of Tally, ERP 9 (or Latest version) – Licensing configurations – Tally Vault Password – Security Control in Tally, ERP 9 (or Latest Version) – Splitting Company Data – Backup and Restore. Types of system failures – retrieving data from created backup files.

Accounting: voucher entry, budget, cost center, balance sheet, profit and loss account, currency, debit note, credit note, interest and calculation.

Introduction to Inventory Management System, Manual vs Computerized Management of Inventory: Inventory Management using Tally - stock item, sales order, purchase order, delivery note, rejection out, etc.

Computerized Tax Liability Calculation.

Payroll: Salary Accounting – Introduction to Payroll – Payroll Masters – Payroll Vouchers – Overtime Payment – Gratuity – Advanced Payroll Transactions Basic Salary, Overtime, Bonus, Gratuity, Loan, ESI, Provident Fund, Pension, Commission.

**Practical:** This subject aims to give practical hands-on knowledge and skills to the students and they should spend at least 75% of their time on the same. Teacher shall formulate at least 10-15 problems on all aspects of computerized accounting using Tally, which should help in imparting practical understanding of the subject. The candidates should be able to make journal entries, ledger, trial balance and balance sheet and record, other business operations on computerized accounting software, such as Tally ERP (Latest Version). Students should make a practical notebook under the supervision of the teacher.

**REFERENCES**

* Ashok, K. Nadhavi, Kishor K. Nadhavi, Implementary Tally 9, BPB Publications, New Delhi.
* A.K. Nadhavi, K.K. Nadhavi, Tally Instant Reference (Accounts. Inventory, Advanced), BPB Publications, New Delhi.
* Ashok K. Nadavi, Tally Training Guide (Financial Accounting, Invoicing & Inventory), BPB Publications, New Delhi.
* A.K. Nadhavi, Managing VAT with Tally 9 (Taxation), BPB Publications, New Delhi.
* A.K. Nadhavi, K.K. Nadhavi, Implementing Tally Payroll, BPB Publications, New Delhi.

**B-COM 405**

**PERSONAL SELLING AND SALESMANSHIP**

External M.M.: 40 External M.P.M.: 16

Internal M.M.: 10 Internal M.P.M.: 04

Time: 3 Hours

Credits: 2

**Note: Paper setter will set nine questions in all. Question No. 1 comprising of four short types questions carrying five (2) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 08 marks each**

**Course Learning Outcomes**

After completing the course, the student will be able to:

CO1: Understand the conceptual framework and importance of personal Selling and Salesmanship.

CO2: Understand industrial and consumer markets.

CO3: Comprehend the process of Personal Selling.

CO4: Understanding of various methods and documents used for controlling salesforce.

**Course Contents**

Introduction to Personal Selling and Salesmanship: Concept, Nature, Importance; Models of Selling, Myths of Selling, Types of selling situations, Types of Sales Persons, Qualities of successful salespersons, Selling as a career.

Types of Markets: Consumer and industrial markets, assessing market conditions, buying motives and their importance; Interactive Media (Internet/Telecommunication) and Personal Selling.

Personal Selling Process: Process of effective selling, Prospecting, Pre-Approach, Approach, Presentation and demonstration, Handling and objections, Closing the sale, Post sale activities.

Controlling the Sales Force: Need, Methods – Qualitative and Quantitative; Reports and Documents: Sales Manual, Catalogue, Order Book, Cash Memo, Tour Diary, Daily and Periodical Reports.

**REFERENCES**

* Gupta, C.B., Personal Selling and Salesmanship, Scholar Tech Press.
* Kapur Neeru, Personal Selling and Salesmanship, Pinnacle Learning.
* Traci Bild, 7 Steps to Successful Selling, Perigee TRD.
* Rachan Wilfred, Salesmanship - Enterprise Manager’s Guide, Trafford Publishing.
* Spiro, Stanton and Rich, Management of the Sales Force, Mc Graw Hill.
* Rusell, F. A. Beach and Richard H. Buskirk, Selling: Principles and Practices, Mc Graw Hill.
* Johnson, Kurtz and Schueing, Sales Management, Mc Graw Hill.
* Pedesson, Charles A.Wright, Milburn D. and Wetz, Barteon A, Selling: Principles and Methods, Richard, Ervin.

**B-COM 406**

**E-COMMERCE**

External M.M.: 40 External M.P.M.: 16

Internal M.M.: 10 Internal M.P.M.: 04

Time: 3 Hours

Credits: 2

**Note: Paper setter will set nine questions in all. Question No. 1 comprising of four short types questions carrying five (2) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 08 marks each**

**Course Learning Outcomes**

After completing the course, the student will be able to:

CO1: Familiar with the concept of computer networking and internet

CO2: Understand the business applications of information technology

CO3: Appreciate the security issues in IT and e-commerce, including electronic payment, online purchase, etc.

CO4: Practically use the applications of e-commerce and e-governance.

**Course Contents**

Introduction to Computer Network: basic, types of networks, topologies, media, hardware and software required for networking. Introduction to internet: concept; introduction to web browsers & web servers; various types of web browsers with advantages and disadvantages; application and uses of Internet; Internet services; Hardware and software requirement for internet. Client – Server Architecture; Protocols – an overview; EDI: benefits, components of EDI, EDI implementation,

Introduction to IOT: History, Various application of IOT: Consumer applications; organizational applications; Industrial applications; Infrastructure applications; Military Applications. Enabling technologies of IOT, Architecture, Advantages and disadvantages of IOT, challenges of adopting IOT

Internet Security: Overview; Aspects & needs of security; E-mail security; Web security; Search Engines: Introduction: Search Agent, How to register to search engine, Understanding Popular search engines, Efficient searching using Google or other search engines.

Information Technology and Business: concepts of data, information and information system, effects of IT on business; Types of information system: Transaction Processing System (TPS), Management Information System (MIS).

Introduction to E-commerce; e-commerce and world wide web; benefits and limitations of e-commerce application services; e-commerce models: B2B, B2C, C2C; Electronic payment system: Credit Card, Debit card, smart card, cyber cash, Indian payment models; Crypto currency – Bitcoin, etc.;

Security issues in e-commerce; Digital Certificates; Digital Lockers, etc. M-Commerce- concept, applications and benefits.

E-governance: introduction, advantages and disadvantages of e-governance, various projects of e-governance

## Practical: The teacher will formulate 10-15 practical tasks on enabling the student to work on Internet - search engines, communication through Internet, conduct research using online sources – surveys, research on social networking sites. Students should also be able to do online payment, online purchase, understand m-commerce applications, use of wallets, etc. Student should be familiar with e-governance initiation such as E-disha, digital locker, apps also. Students should devote at least 50% of their classroom time for doing the practical exercise and also make a practical notebook under the supervision of the teacher.

## REFERENCES

* Bajaj, Kamlesh K and Debjani Nag, E-commerce – The Cutting Edge of Business, Tata McGraw Hill (P) Ltd., New Delhi.
* Greenstein, Marilyn, and Todd M. Feinman, Electronic Commerce, Tata McGraw Hill, New Delhi.
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