Commerce - V Marketing

Unit 1 Introduction to Marketing
Marketing, Concept, Features, Importance, Functions, Evolution, Strategic v/s
Traditional Marketing
Marketing Research - Concept, Features, Process
Marketing Information System-Concept, Components
Data Mining- Concept, Importance
Consumer Behaviour- Concept, ,Factors influencing Consumer Behaviour
Market Segmentation- Concept, Benefits, Bases of market segmentation
Customer Relationship Management- Concept , Techniques
Market Targeting- Concept, Five patterns of Target market Selection.

Unit 2 Marketing Decisions I
Marketing Mix- Concept,
Product- Product Decision Areas
Product Life Cycle- Concept, Managing stages of PLC
Branding- Concept , Components
Brand Equity- Concept , Factors influencing Brand Equity
Packaging- Concept , Essentials of a good package
Product Positioning- Concept, Strategies of Product Positioning
Service Positioning- Importance & Challenges
Pricing- Concept, Objectives, Factors influencing Pricing, Pricing Strategies.

Unit 3 Marketing Decisions
Physical Distribution- Concept, Factors influencing Physical Distribution,
Marketing Channels (Traditional & Contemporary Channels)
Supply Chain Management-Concept, Components of SCM

Promotion- Concept, Importance, Elements of Promotion mix
Integrated Marketing Communication (IMC)- Concept, Scope ,Importance
 Sales Management- Concept, Components, Emerging trends in selling
Personal Selling- Concept , Process of personal selling, Skill Sets required for
Effective Selling.

Unit 4 Key Marketing Dimensions
 Marketing Ethics: Concept, Unethical practices in marketing, General role of
consumer organizations
Competitive Strategies for Market Leader, Market Challenger, Market Follower
and Market Nicher Marketing Ethics:
 Rural Marketing- Concept, Features of Indian Rural Market, Strategies for
Effective Rural Marketing
Digital Marketing-Concept, trends in Digital Marketing
Green Marketing- concept, importance
 Challenges faced by Marketing Managers in 21st Century
Careers in Marketing – Skill sets required for effective marketing
Factors contributing to Success of brands in India with suitable examples,
Reasons for failure of brands in India with suitable examples.

Financial Accounting and Auditing VII - Financial Accounting

Unit 1 Preparation of Final Accounts of Companies
Relevant provisions of Companies Act related to preparation of Final Account
(excluding cash flow statement)
Preparation of financial statements as per Companies Act. (excluding cash flow
statement)
AS 1 in relation to final accounts of companies (disclosure of accounting
policies)
Adjustment for –
1. Closing Stock

2. Depreciation
3. Outstanding expenses and income
4. Prepaid expenses and Pre received income
5. Proposed Dividend and Unclaimed Dividend
6. Provision for Tax and Advance Tax
7. Bill of exchange (Endorsement, Honour, Dishonour)
8. Capital Expenditure included in Revenue expenditure and vice versa
eg- purchase of furniture included in purchases
9. Unrecorded Sales and Purchases
10. Good sold on sale or return basis
11. Managerial remuneration on Net Profit before tax
12. Transfer to Reserves
13. Bad debt and Provision for bad debts
14. Calls in Arrears
15. Loss by fire (Partly and fully insured goods)
16. Goods distributed as free samples.
17. Any other adjustments as per the prevailing accounting standard.

Unit 2 Internal Reconstruction
Need for reconstruction and company law provisions
Distinction between internal and external reconstructions.
Methods including alteration of share capital, variation of shareholder rights,
sub division, consolidation, surrender and reissue / cancellation, reduction of
share capital with relevant legal provisions and accounting treatment for
same.

Unit 3 Buy Back of Shares
Company Law / Legal provisions (including related restrictions, power,
transfer to capital redemption reserve account and prohibitions)
Compliance of conditions including sources, maximum limits and debt equity
ratio. Cancellation of Shares Bought back(Excluding Buy Back of minority
shareholding)

Unit 4 Investment Accounting (w.r.t. Accounting Standard- 13)
For shares (variable income bearing securities)

For debentures/Preference. shares (fixed income bearing securities)
Accounting for transactions of purchase and sale of investments with ex and
cum interest prices and finding cost of investment sold and carrying cost as per
weighted average method (Excl. brokerage).
Columnar format for investment account.

Unit 5 Ethical Behaviour and Implications for Accountants
Introduction, Meaning of ethical behavior
Financial Reports – What is the link between law, corporate governance,
corporate social responsibility and ethics?
What does the accounting profession mean by the ethical behavior?
Implications of ethical values for the principles versus rule based approaches to
accounting standards
The principal based approach and ethics
The accounting standard setting process and ethics
The IFAC Code of Ethics for Professional Accountants
Ethics in the accounting work environment – A research report
Implications of unethical behavior for financial reports
Company Codes of Ethics
The increasing role of whistle – Blowing
Why should student learn ethics?

Financial Accounting and Auditing Paper-VIII: Cost Accounting

Unit 1 Introduction to Cost Accounting
(a) Objectives and scope of Cost Accounting
(b) Cost centres and Cost units
(c) Cost classification for stock valuation, Profit measurement, Decision making and
control
(d) Coding systems
(e) Elements of Cost
(f) Cost behaviour pattern, Separating the components of semi-variable costs.

Unit 2 Material Cost

(i) Procurement procedures—Store procedures and documentation in respect of
receipts and issue of stock, Stock verification
(ii) Inventory control —Techniques of fixing of minimum, maximum and reorder levels,
Economic Order Quantity, ABC classification; Stocktaking and perpetual inventory
(iii) Inventory accounting
Note- Simple practical problems based on
Calculation of EOQ, Raw Material Turnover ratio, Preparation of stock ledger and
Valuation of Inventories, based on FIFO and Weighted average cost.

Unit 3 Labour Cost
(i) Attendance and payroll procedures, Overview of statutory requirements, Overtime,
Idle time and Incentives
(ii) Labour turnover
(iii) Utilisation of labour, Direct and indirect labour, Charging of labour cost, Identifying
labour hours with work orders or batches or capital jobs
(iv) Efficiency rating procedures
(v) Remuneration systems and incentive schemes.
Note-Simple practical problems based on
Preparation of labour cost statement Remuneration and incentive systems based on
Piece work plan, Haley Premium Plan, Rowan system, Gantt's Task.

Unit 4 Overheads
Functional analysis — Factory, Administration, Selling and Distribution
Behavioural analysis — Fixed, Variable, Semi-variable cost
Note-Simple practical problems on
Departmentalization and apportionment of primary overheads,
Computation of overhead rates including Machine overhead rates
Basic concepts of treatment of over/under absorption of overheads- Direct Labour
method and Prime Cost method.

Unit 5 Classification of Costs and Cost Sheet
Classification of costs, Cost of Sales, Cost Centre, Cost Unit, Profit

Centre and Investment
Centre
Cost Sheet, Total Costs and Unit Costs, Different Costs for different purpose
Note- Simple practical problems on preparation of cost sheet
6 Reconciliation of cost and financial accounts
Practical problems based on Reconciliation of cost and Financial accounts.

Business Economics - V Macro Economic Aspects of India

Unit 1 Macro Economic overview of India
 Overview of New Economic Policy-1991, - Role of Social Infrastructure with
reference to education, health and family welfare.
 Sustainable Development Goals and Policy measures: Make in India, Invest in
India, and Skill Development and Training Programmes.
 Foreign Investment Policy Measures in India – Foreign Investment Promotion
Board, FDI- MNCs and their role.

Unit 2 Agriculture During Post Reform Period
 National Agricultural Policy 2000: Objectives, Features and Implications
 Agricultural pricing and agricultural finance
 Agricultural Marketing Development-Agricultural Market infrastructure -
Market information- Marketing training- Enabling environments- Recent
developments.

Unit 3 The Industry And Service Sector During Post Reform Period
 Policy Measures- Competition Act 2003, Disinvestment Policy, Micro, Small
and Medium Enterprises [MSME sector] since 2007.
 Industrial Pollution in India: Meaning, Types, Effects and Control.
 Service Sector: Recent trends, role and growth in Healthcare and Tourism

Industry.

Unit 4 Banking and Financial Market
Banking Sector- Recent trends, issues and challenges in Banking and Insurance
Industry
Money Market – Structure, Limitations and Reforms.
Capital Market – Structure, Growth and Reforms.

Direct and Indirect Taxes Paper - I

Unit 1 Basic Terms
Assessee, Assessment, Assessment Year, Annual value, Business, Capital Assets, Income, Person, Previous Year, Transfer.

Unit 2 Scope of Total Income & Residential Status
Scope of Total Income (S: 5)
Residential Status (S: 6) for Individual assessee.

Unit 3 Heads of Income (S: 14)
Salary (S: 15 to 17)
Income from House Properties (S: 22 to 27)
Profit and Gain From Business (S:28, 30, 31, 32, 35, 35D, 36, 37, 40, 40A 43B.
Capital Gains (S: 45, 48, 49, 50, 54, 54 EC) restricted to computation of Capital
gain on transfer of residential house property only
Income from Other Sources (S: 56 to S: 59)
Exclusions From Total Income (S: 10)
Exclusion related to specified heads to be covered with relevant head.eg. Salary,
Business Income, Capital Gain, Income from Other Sources.

Unit 4 Deduction from Total Income
S 80 A, S 80C, 80CCC, 80D, 80DD, 80E, 80 U, 80 TTA.

5 Computation of Total Income for Individual

Export Marketing Paper - I

Export Marketing

Unit 1 Introduction to Export Marketing:

a. concept and features of export marketing, importance of exports for a nation and firm, distinction between domestic marketing and export marketing.

b. Factors influencing export marketing, risks involved in export marketing, problems of India's export sector.

c. Major Merchandise commodities export of India (since 2015), services exports of India (since 2015), region-wise India's export trade (since 2015).

Unit 2 Global Framework for Export Marketing:

a. Trade barriers, types of tariff barriers and non-tariff barriers, distinction between tariff and non-tariff barriers.

b. Major economic groupings of the world, positive and negative impact of regional economic groupings, agreements of World Trade Organization (WTO).

c. need for overseas market research, market selection process, determinants of foreign market selection.

Unit 3 India's Foreign trade Policy

a. Foreign Trade Policy (FTP) 2015-20 - Highlights and Implications, Export trade Facilitations and ease of doing business as per the new FTP.

b. Role of directorate general of foreign trade (DGFT), negative list of exports, deemed exports.

c. benefits of status holders and towns of Excellence, common benefits of BHPT, bTP, and STP, Benefits enjoyed (IIAS) by integrated industrial areas (SEZ), EOU, AEZ.

Unit 4 Export Incentives and Assistance:

a. Financial incentives available to Indian exporters - marketing

development assistance (MDA), market access initiative assistance to States for infrastructure development for exports (ASIDE), industrial raw material assistance centre.

b. Institutional assistance to Indian exporters - Federation of Indian export organisations (FIEO), India Trade Promotion organisation (ITPO), the Federation of Indian Chambers of Commerce and industry (FICCI), export promotion councils (EPCs) and commodity boards (CBs), Indian Institute of Foreign Trade (IIFT), Indian Institute of packaging (IIP).

c. Schemes - export promotion capital goods (EPCG) scheme, duty exemption and remission schemes, export advance authorisation scheme, duty drawback (DBK), IGST refund for exporters.

Computer Systems and Applications Paper - I

Unit 1: Data Communication, Networking and Internet
a) Data Communication Component, Data representation, Distributed processing. (Concepts only)
b) Network Basics and Infrastructure
1. Definition, Types (LAN, MAN, WAN) Advantages.
2. Network Structures – Server Based, Client server, Peer to Peer.
3. Topologies – Star, Bus, Ring.
4. Network Media, Wired – Twisted Pair, Co-axial, Fiber Optic and Wireless –
5. Radio and Infrared.
6. Network Hardware: Hubs, Bridges, Switches, Routers.
7. Network Protocols – TCP/IP, OSI Model.
c) Internet
1. Definition, Types of connections, sharing internet connection, Hot Spots.
2. Services on net- WWW, Email-Blogs.
3. IP addresses, Domain names, URLs, Hyperlinks, Web Browsers
4. Searching Directories, Search engines, Boolean search (AND, OR, NOT),
5. Advanced search, Meta Search Engines.
6. Email – POP/SMTP accounts in Email, Different parts of an Email address.
7.Receiving and sending emails with attachments by scanning attachments for viruses.
8. Cyber Crime, Hacking, Sniffing, Spoofing

Unit 2: Database and MySQL

a) Introduction :To Databases, Relational and Non-relational database system MySQL as a Non-procedural Language. View of data.
b) MySQL Basics :Statements (Schema Statements, Data statements, Transaction statements), names (table & column names), data types (Char, Varchar, Text, Mediumtext, Longtext, Smallint, Bigint, Boolean, Decimal, Float, Double, Date, Date Time, Timestamp, Year, Time), Creating Database, inserting data, Updating data, Deleting data, expressions, built-in-functions – lower, upper, reverse length, Itrim, rtrim, trim, left, right, mid, concat, now, time, date, curdate, day, month, year, dayname, monthname, abs, pow, mod, round, sqrt missing data(NULL and NOT NULL DEFAULT values) CREATE,USE, ALTER (Add, Remove, Change columns), RENAME, SHOW, DESCRIBE (CREATE TABLE, COLUMNS, STATUS and DATABASES only) and DROP (TABLE, COLUMN, DATABASES statements), PRIMARY KEY FOREIGN KEY (One and more columns) Simple Validity checking using CONSTRAINTS.

Unit 3: Database and MySQL
a) MySQL Simple queries : TheSELECT statement (From, Where, Group By, Having, Order By, Distinct, Filtering Data by using conditions. Simple and complex conditions using logical, arithmetic and relational operators (=, !,=, <, >, <>, AND, OR, NOT, LIKE) Aggregate Funtions – count, sum, avg, max, min.
b) Multi-table queries:Simple joins (INNER JOIN), SQL considerations for multi table queries(table aliases, qualified column names,all column selections self joins).
c) Nested Queries (Only up to two levels) :Using sub queries, sub query search conditions, sub queries & joins, nested sub queries, correlated sub queries, sub
queries in the HAVING clause. Simple Transaction illustrating START, COMMIT, and ROLLBACK.

Unit : 4 Spread Sheet
a) Creating and Navigating worksheets and adding information to worksheets Types of data, entering different types of data such as texts, numbers, dates, functions. Quick way to add data Auto complete, Autocorrect, Auto fill, Auto fit. Undo and Redo. Moving data, contiguous and non contiguous selections, Selecting with keyboard. Cut-Copy, Paste. Adding and moving columns or rows. Inserting columns and rows. Find and replace values. Spell check. Formatting cells, Numbers, Date, Times, Font, Colors, Borders, Fills.
b) Multiple Spreadsheets Adding, removing, hiding and renaming worksheets. Add headers/Footers to a Workbook. Page breaks, preview. Creating formulas, inserting functions, cell references,

Absolute, Relative (within a worksheet, other worksheets and other workbooks).

c) Functions Financial functions: FV, PV, PMT, PPMT, IPMT, NPER, RATE Mathematical and statistical functions. ROUND, ROUNDDOWN, ROUNDUP, CEILING, FLOOR, INT, MAX, MIN, MOD, SQRT, ABS, SUM, COUNT, AVERAGE

d) Data Analysis Sorting, Subtotal. Pivot Tables- Building Pivot Tables, Pivot Table regions, Rearranging Pivot Table.