

Semester VI

DSC 1 G 6.2 Marketing

Unit-I: Introduction: Concepts of Marketing: Product Concept – Selling Concept - Societal Marketing Concept – Marketing Mix - 4 P's of Marketing – Marketing Environment.

Unit-II: Consumer Markets and Buyer Behaviour: Buying Decision Process – Stages – Buying Behaviour – Market Segmentation – Selecting Segments – Advantages of Segmentation.

Unit-III: Product Management: Product Life Cycle - New products, Product mix and Product line decisions - Design, Branding, Packaging and Labeling.

Unit-IV: Pricing Decision: Factors influencing price determination, Pricing strategies: Skimming and Penetration pricing.

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

References:

1. Philip Kotler, Marketing Management, Prentice Hall of India.
2. Philip Kotler & Gary Armstrong, Principles of Marketing, Pearson Prentice Hall
3. Stanton J. William & Charles Futrel, Fundamentals of Marketing, McGraw Hill Company
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

Unit-V: Company Audit and Auditors Report: Auditor's Qualifications – Appointment and Reappointment – Rights, duties, liabilities and disqualifications - Audit report: Contents – Preparation - Relevant Provisions of Companies Act, 2013.

References:

1. S.Vengadamani, “Practical Auditing”, Margham Publications, Chennai.
2. Ghatalia, “Principles of Auditing”, Allied Publishers Pvt. Ltd., New Delhi.
3. Pradeesh Kumar, Baldev Sachdeva & Jagwant Singh, “Auditing Theory and Practice, Kalyani Publications, Ludhiana.
4. N.D. Kapoor, “Auditing”, S. Chand, New Delhi.
5. R.G. Saxena, “Principles and Practice of Auditing”, Himalaya Publishing House, New Delhi.
6. Jagadesh Prakesh, “Principles and Practices of Auditing” Kalyani Publications, Ludhiana.
7. Kamal Gupta and Ashok Gupta, “Fundamentals of Auditing”, Tata McGraw Hill
8. B.N. Tondan, “Practical Auditing”, S.Chand, New Delhi.

DSC 3G 6.4 Management Accounting

Unit-I: Management Accounting: Interface with Financial Accounting and Cost Accounting - Financial Statement analysis and interpretation: Comparative analysis – Common size analysis and trend analysis (including problems).

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 - Lease/own Decision (including Problems).

References:

1. S.N. Maheswari, A Textbook of Accounting for Management, S. Chand Publishing, New Delhi.
2. I.M Pandey, “Management Accounting”, Vikas Publishing House, New Delhi,
3. Shashi K. Gupta & R.K. Sharma, “Management Accounting: Principles and Practice”, Kalyani Publishers, Ludhiana.
4. Jawahar Lal, Accounting for Management, Himalaya Publishing House, New Delhi.
5. Charles T. Horngren, [et.al](#), “Introduction to Management Accounting” Person EducationIndia, New Delhi, 2002.
6. Murthy & Guruswamy – Management Accounting, Tata McGraw Hill, New Delhi.
7. Dr. Kulsreshtha & Gupta – Practical problems in Management Accounting.
8. Bhattacharya, D., “Management Accounting”, Pearson Education India, New Delhi.
9. S.P. Gupta – Management Accounting, S. Chand Publishing, New Delhi.

Cluster Elective -1A: E-Commerce

DSC H 6.5 e-Payments System

Unit-I: e-Cash and Virtual Money: Electronic Data Interchange (EDI) - NEFT/RTGS/Electronic Payment modes - Foundations of e-Cash and Issues; Security, Anonymity, Untraceability, Virtual currencies, Bitcoin.

Unit-II: Automated Clearing and Settlement: Process of Real Time Gross Settlement System - Net Settlement -ATM Networks - Fedwire, CHIPS and SWIFT.

Unit-III: e-Payment Security and Digital Signature: Cryptographic Methods - Hash functions - Public/Private Key methods: RSA - Digital Signatures - Certification Process - Digital identity Documents and Remote Authentication.

Unit-IV: Mobile Payments: Wireless payments, Digital Wallets, Google Wallet – Obopay - Security Challenges.

Unit-V: Electronic Invoice and Payment System: Electronic Statement Delivery - EIPP providers - Biller service providers - Customer service providers - Reconciliation through Bank -Invoice Paper elimination - Scan-based trading (SBT).

References:

1. Domonique Rambure and Alec Nacamuli, “Payment Systems: From the Salt Mines to the Board Room”, Palgrave MacMillan.
2. Weidong Kou, “*Payment Technologies for E-Commerce*”. Springer, Germany.
3. Donal O’Mahony, Michael Peirce and Hitesh Tewari, “Electronic Payment Systems”, Artech House, Inc.
4. M. H. Sherif, Protocols for Secure Electronic Commerce, Boca Raton, Fla, CRC Press.

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:

1. C.S.G.Krishnamacharyulu & Lalitha Ramakrishnan, “Rural Marketing: Text and Cases”, Pearson Education, New Delhi.
2. Awadhesh Kumar Singh & Satyaprakash Pandey, Rural Marketing: Indian Perspective, New Age International Publishers, New Delhi.
3. Mamoria, C.B. & Badri Vishal: Agriculture Problems in India
4. Arora, R.C., “Integrated Rural Development”, S. Chand Limited, New Delhi.
5. Gopalaswamy, T.P., “Rural Marketing: Environment, Problems and Strategies, Vikas Publishing House Pvt. Ltd., New Delhi.
6. Bedi & Bedi, “Rural Marketing”, Himalaya Publishing House, New Delhi.

Cluster Elective -3A: Corporate Accounting

DSC H 6.5 Financial Reporting

Unit-I: Corporate Financial Reporting: Issues and problems of financial statements - Balance sheet and profit and loss account - Recent trends in reporting.

Unit-II: Consolidated Financial Statements: Purposes of consolidated financial statements - Consolidation procedures – Minority interests, Goodwill, Treatment of pre- acquisition and post-acquisition profits.

Unit-III: Companies Act 2013 - Reporting requirements - National Financial Reporting Authority (NFRA).

Unit-IV: Companies Act, 2013 - Board of Directors - Director's Report - Business Responsibility report - Corporate Governance Reporting - Corporate Social Responsibility reporting.

Unit-V: Developments in Financial Reporting: Value Added Statements: Economic Added Value, Market Value - Shareholders' Value - Human Resource Reporting – Reporting on Price Level changes.

References:

1. P.C. Tulsian & Bharat Tulsian, Financial Reporting, S. Chand, New Delhi.
2. RSN Pillai, Bhagirathi & S. Uma, Fundamentals of Advanced Accounting, Vol.1, S.Chand, New Delhi.
3. Nehru J. Financial Reporting by diversified Companies, Vision Books, New Delhi.
4. Hawkins David, Financial Statements Corporations, Dow Jones- Irwin Homewood.
5. Paul Marcus Fischer, William James Taylor & Rita Hartung Cheng, Advanced Accounting, Cengage Learning, USA.
6. Maheswari S N., Maheswari S K., Corporate Accounting, Vikas Publishing House Pvt. Ltd., New Delhi.
7. S.K.Gupta, Financial Analysis and Reporting, Kalyani Publishers, Ludhiana.

Cluster Elective -5A: Banking and 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- Fund Based Activities - Fee Based Activities .

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

Unit-III: Leasing and Hire-Purchase: Types of Lease, Documentation and Legal aspects – Fixation of Rentals and Evaluation - Hire Purchasing- Securitization of debts - House Finance.

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 Forfeiting - Procedural and financial aspects - Installment System - Credit Cards - Central Depository Systems: NSDL, CSDL.

References:

1. B. Santhanam, Financial Services, Margham Publication, Chennai.
2. M.Y. Khan, Financial Services, Tata McGraw – Hill, New Delhi.
3. Machendra Raja, Financial Services, S.Chand Publishers, New Delhi.
4. V. A. Avdhani, Marketing of Financial Services.
5. Machiraji, “Indian Financial System”, Vikas Publishers.
6. Sandeep Goel, Financial Services, PHI Learning.
7. L.M. Bhole, Financial Institutions and Markets, Tata McGraw Hill.
8. SEBI Guidelines, Bharat Publications, New Delhi.
9. E. Gordon & H. Natarajan, Capital Market in India, Himalaya publishing House.

Cluster Elective -6A: Taxation
DSC H 6.5 Service Tax and VAT

Unit-I: Service Tax: Charge of Service Tax – Service Tax Systems: Central and State – Taxable Services, Valuation of taxable services – Collection and Payment of Service Tax.

Unit-II: Provisions: Registration Procedure, Service Receiver liability – Computation of Service Tax – Revaluation of service tax.

Unit-III: Central Sales Tax: Tax on Inter- State Trade and Exports – Registration – Rates of Tax, Assessment and Refunds – GST Act and Rules.

Unit-IV: Value Added Tax: Concept of VAT, Declared Goods, Registration and Procedural Aspects, Rate and Computation of VAT liability – Collection and Payment of VAT.

Unit-V: Assessment Procedure & Appeals: Assessment of Service Tax – Filing of e-Return – Service Tax Appeals – Service Tax Appellate Tribunal – Refund and penalties.

References:

- 1) Income Tax VAT & Service Tax- T. N. Manoharan: Snow White Publication
- 2) Tax Laws – ICSI, New Delhi (www.icsi.edu, www.icaai.org)

Cluster Elective -10A: Computer Applications

DSC G 6.5 e-Commerce Applications

Unit-I: e-Commerce Framework: Traditional vs. e-Business Applications - Anatomy of e-Commerce Applications – Present day trends.

Unit-II: Network Infrastructure of e-Commerce: Components of the I-way - Global information distribution networks - Public policy issues - Internet as a network infrastructure - Business of the internet commercialization.

Unit-III: Network Security: Client server network security - Firewalls and Network security - data and message security - Encrypted documents and Electronic mail.

Unit-IV: Electronic Commerce and World Wide Web: Consumer oriented E-commerce, Electronic payment systems, Electronic data interchange (EDI), EDI applications in business, EDI and E-commerce EDI implementation.

Unit-V: Intra-organizational e-Commerce: e-Commerce catalogs, Document Management and Digital libraries – Managing Supply Chain through e-Platform.

Reference:

1. R. Kalakota and A. B. Whinston, Frontiers of Electronic Commerce, Addison Wesley.
2. David Kosiur, Understanding Electronic Commerce, Microsoft Press.
3. Soka, From EDI to Electronic Commerce, McGraw Hill.
4. Saily Chan, Electronic Commerce Management, John Wiley.