

**SYLLBUS SYBCom (Hons) Academic Year 2021-2022**

<b>Programme : B. Com. (Hons.)</b>	<b>Semester : III</b>
<b>Course : ADVANCED ACCOUNTING I</b>	<b>Code : NMUBCOMH301</b>

**Modules at a glance**

<b>Sr. No.</b>	<b>Topics</b>
<b>Module 1</b>	<b>Application Of AS 4,5, 7,17,26,29</b>
<b>Module 2</b>	<b>Piecemeal Distribution Of Assets In Case Of Dissolution Of Firms &amp; Amalgamation Of Partnership firm</b>
<b>Module 3</b>	<b>Conversion of Partnership Firm into a Company and sale to a company; Issues relating to Accounting in Limited Liability Partnership</b>
<b>Module 4</b>	<b>Financial Reporting of Banking &amp; Financial Services</b>
<b>Module 5</b>	<b>Consolidated Financial Statements</b>

**DETAILED SYLLABUS**

**Module 1:- Application Of 4,5, 7,17,26,29**

AS 4: Contingencies and Events Occurring After the Sheet Date  
AS 5 : Net Profit or Loss for the Period, Prior Period Items and Changes in Accounting Policies  
AS 7 : Construction Contracts  
AS-17: Segment Reporting  
AS 26: Intangible Assets  
AS 29 : Provisions, Contingent Liabilities and Contingent Assets.

**Module 2 : Piecemeal Distribution Of Assets In Case Of Dissolution Of Firms & Amalgamation Of Partnership firm**

**A) Piecemeal Distribution Of Assets In Case Of Dissolution Of Firms**

- Excess Capital Method
- Maximum Loss Method

**B) Amalgamation Of Partnership firm**

- Realisation Method
- Revaluation Method

**Module 3:-**

**Conversion of Partnership Firm into a Company and sale to a company;**

**Issues relating to Accounting in Limited Liability Partnership ( Theory Question Only)**

**Module 4:- Financial Reporting of Banking & Financial Services**

- (i) **Banking companies – Final Accounts**
- (ii) **Non-Banking Financial Companies- Valuation of Investments & Provision for Losses**

**Module 5:- Consolidated Financial Statements**

**Concept of consolidation**

**Simple problems on Consolidated Financial Statements as per Accounting Standards with single subsidiary (excluding problems involving acquisition of Interest in Subsidiary at Different Dates; Different Reporting Dates; Disposal of a Subsidiary and Foreign Subsidiaries)**

Note : If either a new Accounting Standards (AS), Announcements and Limited Revisions to AS are issued or the earlier one are withdrawn or new AS, Announcements and Limited Revisions to AS are issued in place of existing AS, Announcements and Limited Revisions to AS, as announced by the ICAI or any other Statutory Body constituted in this respect by the Government, the syllabus will accordingly include / exclude such new developments in the place of the existing ones with effect from the date to be notified by the College.

**References:**

1. Introduction to Accountancy by T. S. Grewal, S. Chand and Company (P) Ltd., New Delhi
2. Advance Accounts by Shukla & Grewal, S. Chand and Company (P) Ltd., New Delhi
3. Advanced Accountancy by R. L Gupta and M Radhaswamy, S. Chand and Company (P) Ltd., New Delhi
4. Modern Accountancy by Mukherjee and Hanif, Tata Mc. Grow Hill & Co. Ltd., Mumbai Financial
5. Accounting by Lesile Chandwickh, Pentice Hall of India Adin Bakley (P) Ltd.
6. Financial Accounting for Management by Dr. Dinesh Harsalekar, Multi-Tech. Publishing Co. Ltd., Mumbai.
7. Financial Accounting by P. C. Tulsian, Pearson Publications, New Delhi
8. Accounting Principles by Anthony, R.N. and Reece J.S., Richard Irwin Inc.

9. Financial Accounting by Monga, J.R. Ahuja, Girish Ahuja and Shehgal Ashok, Mayur Paper Back

10. Compendium of Statement & Standard of Accounting, ICAI.

11. Indian Accounting Standards, Ashish Bhattacharya, Tata Mc. Grow Hill & Co. Ltd., Mumbai

12. Financial Accounting by Williams, Tata Mc. Grow Hill & Co. Ltd., Mumbai

<b>Programme : B. Com. (Hons.)</b>	<b>Semester : III</b>
<b>Course : AUDITING AND ASSURANCE I</b>	<b>Code : NMUBCOMH302</b>

**Modules at a glance:**

<b>Sr. No.</b>	<b>Topics</b>
<b>Module 1</b>	<ul style="list-style-type: none"><li>➤ <b>Nature, Objective and Scope of Audit</b></li><li>➤ <b>Audit Strategy, Audit Planning and Audit Programme</b></li></ul>
<b>Module 2</b>	<ul style="list-style-type: none"><li>➤ <b>Risk Assessment and Internal Control</b></li><li>➤ <b>Fraud and Responsibilities of the Auditor in this Regard</b></li></ul>
<b>Module 3</b>	<ul style="list-style-type: none"><li>➤ <b>Audit Sampling</b></li><li>➤ <b>Analytical Procedure</b></li></ul>
<b>Module 4</b>	<b>The Company Audit</b>
<b>Module 5</b>	<b>Audit of Banks</b>

**DETAILED SYLLABUS**

**Module 1:-**

**Nature, Objective and Scope of Audit**

Auditing Concepts: Nature, objective and scope of Audit; Relationship of auditing with other disciplines;

Standard Setting Process: Overview, Standard-setting process, Role of International Auditing and Assurance Standards Board (IAASB) & Auditing and Assurance Standards Board

(AASB); Standards on Auditing, Guidance Note(s) issued by the ICAI;

Engagement Standards: Qualities of Auditor, Elements of System of Quality Control (SQC 1 Quality Control for Firms that Perform Audits and Reviews of Historical Financial Information, and Other Assurance and Related Services Engagements); Ethical requirements relating to an audit of financial statements; Inherent Limitations of an audit (SA 200 Overall Objectives of the Independent Auditor and the Conduct of an Audit in Accordance with Standards on Auditing); Preconditions for an audit; Audit Engagement; Agreement on Audit Engagement Terms; Terms of Engagement in Recurring Audits (SA 210 Agreeing the Terms of Audit Engagements); Leadership Responsibilities for Quality on Audits; Concept of Auditor's Independence; Threats to Independence; Acceptance and Continuance of Client Relationships and Audit Engagements (SA 220 Quality Control for an Audit of Financial Statements).

### **AUDIT STRATEGY, AUDIT PLANNING & AUDIT PROGRAMME**

Audit Strategy; Audit planning (SA 300); Audit Programme; Development of Audit Plan and Programme, Control of quality of audit work - Delegation and supervision of audit work; Materiality and Audit Plan; Revision of Materiality; Documenting the Materiality; Performance Materiality (SA 320 Materiality in Planning and Performing an Audit).

### **Module 2:-**

#### **RISK ASSESSMENT & INTERNAL CONTROL**

Audit Risk, Identifying and Assessing the Risk of Material Misstatement, Risk Assessment procedures; Understanding the entity and its environment; Internal control ,Documenting the Risks; Evaluation of internal control system; Testing of Internal control; Internal Control and IT Environment (SA 315 Identifying and Assessing the Risks of Material Misstatement Through Understanding the Entity and Its Environment); Materiality and audit risk (SA 320 Materiality in Planning and Performing an Audit); Internal audit, Basics of Standards on Internal Audit (SIAs) issued by the ICAI; Basics of Internal Financial Control and reporting requirements; Distinction between Internal Financial Control and Internal Control over Financial Reporting.

#### **FRAUD & RESPONSIBILITIES OF AUDITOR IN THIS REGARD**

Responsibility for the Prevention and Detection of Fraud; Fraud Risk Factors; Risks of Material Misstatement Due to Fraud; Communication of Fraud (SA 240 The Auditor's responsibilities Relating to Fraud in an Audit of Financial Statements); Provisions of the Companies Act 2013 relating to fraud and rules thereunder including reporting requirements under CARO.

### **Module 3: -**

#### **Audit Sampling:**

Meaning of Audit Sampling; Designing an audit sample; Types of sampling; Sample Size and selection of items for testing; Sample selection method (SA 530 Audit Sampling).

#### **Analytical Procedure:**

Meaning, nature, purpose and timing of analytical procedures; Substantive analytical procedures, Designing and performing analytical procedures prior to Audit; investigating the results of analytical procedures (SA 520 Analytical Procedures)

**Module 4: - The Company Audit:**

Eligibility, Qualifications and Disqualifications of Auditors; Appointment of auditors; Removal of auditors; Remuneration of Auditors; Powers and duties of auditors; Branch audit; Joint audit; Reporting requirements under the Companies Act, 2013 including CARO; Other Important Provisions under the Companies Act, 2013 relating to Audit and Auditors and Rules made thereunder.

**Module 5:- AUDIT OF BANKS**

Understanding of accounting system in Banks, Audit Approach, Audit of Revenue items, Special Consideration in Bank Audit with emphasis on Advances and NPAs.

**Note:**

- (i) The specific inclusions/exclusions, in any topic covered in the syllabus, will be effected every year by way of Study Guidelines.
- (ii) The provisions of the Companies Act, 1956 which are still in force would form part of the syllabus till the time their corresponding or new provisions of the Companies Act, 2013 are enforced.
- (iii) If new legislations/ Standards on Auditing/Guidance Notes/Statements are enacted in place of the existing legislations, the syllabus would include the corresponding provisions of such new legislations with effect from a date notified by the College. The changes in this regard would also form part of Study Guidelines.

**References:**

1. Study material of ICAI Paper 6: Auditing & Assurance.
2. Practical Approach to Auditing & Assurance by CA Aseem Trivedi
3. Auditing & Assurance by CA Aarti N Lahoti
4. Auditing & Assurance by CA Vinod Kumar Agarwal
5. Padhuka's Students Handbook on Auditing & Assurance
6. Taxmann's Auditing & Assurance by CA Pankaj Garg

<b>Programme : B. Com. (Hons.)</b>	<b>Semester : III</b>
<b>Course : INDIRECT TAX</b>	<b>Code : NMUBCOMH303</b>

### Modules at a glance

Sr. No.	Topics
<b>Module 1</b>	<b>Concept of Indirect taxes</b> <b>Levy and collection of CGST and IGST</b>
<b>Module 2</b>	<b>Basic concepts of time and value of supply</b> <b>Registration</b>
<b>Module 3</b>	<b>Input tax credit</b>
<b>Module 4</b>	<b>Tax Invoice; Credit and Debit Notes; Electronic way bill</b>
<b>Module 5</b>	<b>Computation of GST liability, Returns</b> <b>Payment of tax including reverse charge</b>

### DETAILED SYLLABUS

#### **Module 1:-**

##### **Concept of Indirect taxes**

- (i) Concept and features of indirect taxes
- (ii) Principal indirect taxes
- (iii) GST Laws: An introduction including Constitutional aspects

##### **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

#### **Module 2:-**

##### **Basic concepts of time and value of supply**

##### **Registration**

<b>Module 3:- Input tax credit</b>
<b>Module 4:-</b> <b>Tax Invoice;</b> <b>Credit and Debit Notes;</b> <b>Electronic way bill</b>
<b>Module 5:-</b> <b>Computation of GST liability.</b> <b>Returns</b> <b>Payment of tax including reverse charge</b>

**Provisions of law as in force on 1<sup>st</sup> May of the Academic year will be applicable for that Academic Year.**

**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 College. 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 College. Students shall not be examined with reference to any particular State GST Law.

Consequential/corresponding amendments made in the provisions of the 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

**References: -**

1. Study Material of ICAI intermediate course Paper 4:- Taxation
2. Taxmann's Students Guide to Income Tax including GST by Dr. Vinod K. Singhania
3. Students Handbook on Taxation by T N Manoharan.
4. Practical Approach to Direct & Indirect Taxes by Dr. Girish Ahuja

Padhuka's Handbook on Taxation by CA G. Seka

<b>Programme : B. Com. (Hons.)</b>	<b>Semester : III</b>
<b>Course : FINANCIAL MANAGEMENT I</b>	<b>Code : NMUBCOMH304</b>

**Modules at a glance**

<b>Sr. No.</b>	<b>Topics</b>
<b>Module 1</b>	<b>INTRODUCTION TO FINANCIAL MANAGEMENT</b>
<b>Module 2</b>	<b>COST OF CAPITAL</b>
<b>Module 3</b>	<b>CAPITAL INVESTMENT DECISIONS</b>
<b>Module 4</b>	<b>ADJUSTMENT OF RISK AND UNCERTAINTY IN CAPITAL BUDGETING DECISION</b>
<b>Module 5</b>	<b>DIVIDEND DECISIONS</b>

**DETAILED SYLLABUS**

**Module 1:- INTRODUCTION TO FINANCIAL MANAGEMENT**

- a) Objective and scope of financial management
- b) Role & Purpose
- c) Financial Management Environment
- d) Functions of Finance Executives in an organization
- e) Financial distress and insolvency

**Module 2:- COST OF CAPITAL**

- a) Significance of Cost of Capital
- b) Factors of Cost of Capital
- c) Measurement of costs of individual components of capital
- d) Weighted Average Cost of Capital ( WACC)
- e) Marginal Cost of Capital
- f) Effective Interest Rate

**Module 3: - CAPITAL INVESTMENT DECISIONS**

- a) Objective of capital investment decisions
- b) Methods of Investment appraisal:
  - Payback period, Discounted payback period
  - Accounting Rate of Return (ARR),
  - Net Present Value (NPV) - The meaning of NPV, Strengths and limitations of NPV method, The working capital adjustment in an NPV analysis, Capital



rationing, Equivalent Annual Costs.

- Internal Rate of return (IRR)- Limitations of the IRR method, Multiple IRRs,
- Modified internal Rate of Return (MIRR)- Definition and explanation of MIRR, The process for calculating MIRR, Strengths of the MIRR approach.
- Profitability Index

**Module 4: - ADJUSTMENT OF RISK AND UNCERTAINTY IN CAPITAL BUDGETING DECISION**

- i. Probability Analysis
- ii. Certainty Equivalent Method
- iii. Risk Adjusted Discount Rate
- iv. Scenario Analysis
- v. Sensitivity Analysis

**Module 5:- DIVIDEND DECISIONS**

- a) Basics of Dividends
- b) Forms of dividend
- c) Determinants of dividend
- d) Relevancy and Irrelevancy of Dividend Policies-** Traditional Approach, Walter's model, Gordon's model, Modigliani and Miller (MM) Hypothesis

**References:**

1. Study material of ICAI Paper 8: Financial Management & Economics for finance.
2. Taxmann's Financial Management by Ravi M. Kishore.
3. Padhuka's Students Guide on Financial Management and Economics for Finance.
4. Tulsian's Financial Management.

<b>Programme : B. Com. (Hons.)</b>	<b>Semester : III</b>
<b>Course : ADVANCED MACROECONOMICS</b>	<b>Code : NMUBCOMH305</b>

Modules at a glance

<b>Module</b>	<b>Topics</b>
<b>1</b>	<b>Economic Growth &amp; Development</b>
<b>2</b>	<b>Business cycle, Unemployment &amp; Inflation</b>
<b>3</b>	<b>Aggregate demand &amp; Aggregate supply analysis</b>
<b>4</b>	<b>Post-Keynesian developments in Macroeconomics</b>
	<b>Total</b>

**DETAILED SYLLABUS**

**Module 1: Economic Growth & Development**

- Economic growth, Economic Growth & development, Growth as a goal, Arithmetic of growth, Growth in India, U.S. – Modern Economic growth, The uneven distribution of growth, Catching up is possible  
Consider this: Economic Growth Rate matters
- Institutional Structures that promotes growth, Consider this: Patents & Innovations, Determinants of growth- Supply factors, Demand factors & Efficiency factors. Production Possibility Analysis- Growth and Production Possibilities, Labor & Productivity.
- Accounting for growth- Labor inputs Vs Labor Productivity, Technological Advance, Quantity of Capital, Education & Training, Economies of Scale & Resource Allocation.  
Consider This: Women, the labor Force & Economic Growth, The rise in the Average Rate of Productivity Growth- Reasons, Implications for Economic growth.  
**Economic Growth in Emerging Markets (U.S.A, Japan, China, East Asian Economies)**

**Module 2: Business cycle, Unemployment & Inflation**

- **Analysis of Business cycle:** Features, Phases, Causes: (Causation: A First Glance, Cyclical Impact: durables & Nondurables) Theories of Business Cycle – Pure Monetary Theory, Monetary Over-Investment Theory, Schumpeter’s Innovation Theory, Samuelson’s Multiplier-Accelerator Theory.
- **Unemployment:** Measurement of Unemployment, Types of Unemployment: Frictional, structural, Cyclical, Involuntary unemployment & Labor Market Equilibrium, Definition of Full-employment, Economic & noneconomic Costs of

Unemployment.

- **Inflation:** Meaning, Concepts, Measurement, Types: Demand-pull & Cost-Push Inflation, Complexities, Social Costs and effects of Inflation: Costs of Anticipated Inflation, Costs of Unanticipated Inflation, Effects of inflation, Measures to control inflation. Hyperinflation: Concept, Causes, Effects & Measures

**Case Study: Zimbabwe, Venezuela, Bolivia, Portugal, Germany.**

### **Module 3: Aggregate demand & Aggregate supply**

- Aggregate Demand Curve, Changes in Aggregate Demand, aggregate Supply, Nature of Aggregate Supply curve, Changes in Aggregate Supply, Long run Aggregate Supply curve, Shifts in Long run aggregate Supply Curve, Macroeconomic Equilibrium : AD-AS Model, Economic Fluctuations: AS-AD model, Role of Fiscal & Monetary policies on aggregate output.
- Economic Stabilisation: Introduction – goals of Macroeconomic Policy – Discretionary Fiscal Policy, Non-Discretionary Fiscal Policy: Automatic Stabilizers – Crowding-Out Effect & Effectiveness of Fiscal Policy.
- Economic Stabilisation: Introduction – Monetary policy – Introduction- Tools of Monetary Policy – Expansionary & Contractionary Monetary Policy.

### **Reference Books:**

- Macroeconomics by H.L Ahuja
- Macroeconomics by R. Glenn Hubbard & O'brien
- Macroeconomics by McConnell & Brue
- Managerial Economics by D N Dwivedi
- Macroeconomics by Erol D'Souza
- Macroeconomics by Gregory Mankiw
- Macroeconomics by Dornbush & Fischer
- Macroeconomics by Siva Kumar & Asha Prasuna
- Macroeconomics by Blanchard

<b>Programme : B. Com. (Hons.)</b>	<b>Semester : III</b>
<b>Course : STRATEGIC MANAGEMENT</b>	<b>Code : NMUBCOMH306</b>

Modules at a glance

<b>MODULE</b>	<b>Topics</b>
1	Introduction to Strategic Management
2	Classification of Strategies
3	Organisation and Strategic Leadership
4	Strategy Implementation and Control
	Total

**DETAILED SYLLABUS**

<b>Module 1</b>	<b>Introduction to Strategic Management</b> Introduction to Strategic Management - Business Policy- Meaning and Nature of Strategic Management - Business Strategy-Strategic Levels in Organizations -Strategic Management in Government and Not-for-profit organization  Dynamics of Competitive Strategy-Competitive Landscape- Strategic Analysis-Industry and Competitive Analysis-Core Competence Competitive Advantage Internal and External Analysis SWOT Analysis-Globalization  Strategic Management Process- Strategic Planning-Strategic Intent - Vision, Mission and Objectives Strategy Formulation
<b>Module 2</b>	<b>Classification of Strategies</b>  Corporate Level Strategies-Concepts and Nature of Corporate Strategy -Strategic Alternatives at Corporate Level Stability- Growth/Expansion-Business Combinations - Merger and Acquisition Strategic Alliances-Retrenchment/Turnaround Combination  Business Level Strategies- Competitive Strategies at Business Level Michael Porter's Generic Strategies- Best-Cost Provider Strategy

	Functional Level Strategies- Marketing Strategy Financial Strategy- Operations Strategy- Human Resource Strategy - Research and Development	
<b>Module 3</b>	<b>Organisation and Strategic Leadership</b> Organisation and Strategic Leadership - Organisation Structure- Strategic Business Unit- Strategic Leadership Strategy Supportive Culture-Entrepreneurship and Intrapreneurship	
<b>Module 4</b>	<b>Strategy Implementation and Control</b> Strategy Implementation and Control Strategy Implementation Strategic Change Strategic Control Strategy Audit Business Process Reengineering Benchmarking	

**Reference Books:**

1. Dess, G. G., Lumpkin, G. T., Eisner, A. B., McNamara, G. 2013. Strategic Management: Creating Competitive Advantages, 7th Edition, McGraw-Hill International Edition, McGraw-Hill/Irwin.
2. Hill, C. W. L. & Jones, G. R. 2008. Strategic Management: An integrated approach, 8th Edition, Houghton Mifflin.
3. W Chan Kim, Renee Mauborgne, Blue Ocean Strategy: How to create uncontested market space and make the competition irrelevant., Published on February 1,2005 by Harvard Business Review.
4. Fed R David, Strategic Management : Concepts, published on October 29<sup>th</sup> 2002.
5. Kazmi Azhar, Strategic Management and Business Policy, third edition, published by Mc Graw Hill Higher Education
6. Bartlett, C. A. and Ghoshal, S. 1994. Changing the role of top management: Beyond strategy to purpose. Harvard Business Review. November-December: 70-88.
7. Bhagat, R. S., Kedia, B. L., Harveston, P. D., & Triandis, H. C. 2002. Cultural variations in the cross-border transfer of organisational knowledge: An integrative framework. Academy of Management Review, 27(2): 204-221.
8. Dean, T. J., Brown, R. L., & Bamford, C. E. 1998. Differences in large and small firm responses to environmental context: Strategic implications from a comparative analysis of business formations. Strategic Management Journal, 19:709-728.
9. Hitt, M. A., Freeman, R. E., & Harrison, J. S. (Eds.) 2001. Handbook of strategic

management. Malden, MA: Blackwell.

10. Monks, R., & Minow, N. 2001. Corporate governance (2nd ed.) Makden, MA: Blackwell.

11. Porter, M. E. 1996. What is strategy? Harvard Business Review 74 (6):61-78.

12. Powell, T. C. 2003. Varieties of competitive parities. Strategic Management Journal, 24(1):61-86.

13. Stabell, C. B., & Fjeldstad, O. D. 1998. Configuring value for competitive advantage: On chains, shops, and networks. Strategic Management Journal, 19:413-437.

<b>Programme : B. Com. (Hons.)</b>	<b>Semester : III</b>
<b>Course : CORPORATE LAW</b>	<b>Code : NMUBCOMH307</b>

#### Modules at a glance

<b>Modules</b>	<b>Topics</b>
1	The Companies Act, 2013 (Part-I)
2	The Companies Act, 2013 (Part-II)
3	The Companies Act, 2013 (Part-III)
4	The Companies Act, 2013 (Part-IV)

#### **DETAILED SYLLABUS**

<b>Module 1</b>	<b>THE COMPANIES ACT, 2013 (PART I)</b> 1. Preliminary (Sections 1-2) 2. Incorporation of Company and Matters Incidental thereto (Sections 3-22) 3. Prospectus –(Sections 23-37)	
<b>Module 2</b>	<b>THE COMPANIES ACT, 2013 (PART II)</b> 1. Allotment of Securities (Sections 38-42)	

	2. Share Capital and Debentures (Sections 43-72) 3. Acceptance of Deposits by Companies(Sections 73-76)	
<b>Module 3</b>	<b>THE COMPANIES ACT, 2013 (PART III)</b> 1. Registration of Charges (Sections 77-87) 2. Management and Administration (Sections 88-122) 3. Declaration and Payment of Dividend(Sections 123-127)	
<b>Module 4</b>	<b>THE COMPANIES ACT, 2013 (PART IV)</b> 1. Accounts of Companies (Sections 128-138) 2. Audit and Auditors (Sections 139-148)	

**Reference Books:**

1. Guide to the Companies Act, 2013 by A Ramaiya , Lexis Nexis.
2. Company Law by G.K.Kapoor.
3. Company Law by N.D.Kapoor.
4. Company Law by P.C. Tulsian.
5. Universal Law Series-Interpretation of Statues, Universal Law Publishing Co.
6. Interpretation of Statutes by D.N. Mathur, Central Law Publications
7. Interpretation of Statues by B.M.Gandhi, Eastern Book Company
8. Textbook of Interpretation of Statutes and Legislation by R.D.Srivastava, Central Law Publications

<b>Programme : B. Com. (Hons.)</b>	<b>Semester : IV</b>
<b>Course : ADVANCED ACCOUNTING II</b>	<b>Code : NMUBCOMH401</b>

**Modules at a glance**

<b>Sr. No.</b>	<b>Topics</b>
<b>Module 1</b>	<b>Application Of AS 9,14,18,19,20,24</b>
<b>Module 2</b>	<b>Special Aspects of Company Accounts</b>
<b>Module 3</b>	<b>Accounting for Amalgamation( excluding inter-company holding) and reconstruction</b>
<b>Module 4</b>	<b>Accounting involved in liquidation of Companies</b>
<b>Module 5</b>	<b>Valuation</b>

**DETAILED SYLLABUS**

<p><b>Module 1:- Application Of AS 9,14,18,19,20,24</b></p> <p><b>AS- 9: Revenue Recognition</b></p> <p>AS 14 : Accounting for Amalgamations</p> <p>AS 18: Related Party Disclosures</p> <p>AS-19: Leases</p> <p>AS 20: Earning Per Share</p> <p>AS 24: Discontinuing Operations</p>
<p><b>Module 2:- Special Aspects of Company Accounts</b></p> <p>(i) <b>Accounting for employee stock option plan</b></p> <p>(ii) <b>Buy back of securities</b></p> <p>(iii) <b>Equity shares with differential interest</b></p>
<p><b>Module 3:- Accounting for Amalgamation (excluding inter-company holding) and reconstruction</b></p> <p>(i) <b>Amalgamation of Companies</b></p> <p>(ii) <b>Absorption of Companies</b></p> <p>(iii) <b>External Reconstruction of Companies</b></p> <p>(iv) <b>Internal Reconstruction of Companies</b></p>
<p><b>Module 4: Accounting involved in liquidation of Companies</b></p> <p>(i) <b>Preparation of Statement of Affairs</b></p> <p>(ii) <b>Liquidator's Final Statement of Account</b></p> <p>(iii) <b>List B Contributories</b></p>
<p><b>Module 5:- Valuation of Goodwill , Brand and Intangibles</b></p>



Note : If either a new Accounting Standards (AS), Announcements and Limited Revisions to AS are issued or the earlier one are withdrawn or new AS, Announcements and Limited Revisions to AS are issued in place of existing AS, Announcements and Limited Revisions to AS, as announced by the ICAI or any other Statutory Body constituted in this respect by the Government, the syllabus will accordingly include / exclude such new developments in the place of the existing ones with effect from the date to be notified by the College.

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1. Introduction to Accountancy by T. S. Grewal, S. Chand and Company (P) Ltd., New Delhi
2. Advance Accounts by Shukla & Grewal, S. Chand and Company (P) Ltd., New Delhi
3. Advanced Accountancy by R. L Gupta and M Radhaswamy, S. Chand and Company (P) Ltd., New Delhi
4. Modern Accountancy by Mukherjee and Hanif, Tata Mc. Grow Hill & Co. Ltd., Mumbai Financial
5. Accounting by Lesile Chandwichk, Pentice Hall of India Adin Bakley (P) Ltd.
6. Financial Accounting for Management by Dr. Dinesh Harsalekar, Multi-Tech. Publishing Co. Ltd., Mumbai.
7. Financial Accounting by P. C. Tulsian, Pearson Publications, New Delhi
8. Accounting Principles by Anthony, R.N. and Reece J.S., Richard Irwin Inc.
9. Financial Accounting by Monga, J.R. Ahuja, Girish Ahuja and Shehgal Ashok, Mayur Paper Back
10. Compendium of Statement & Standard of Accounting, ICAI.
11. Indian Accounting Standards, Ashish Bhattacharya, Tata Mc. Grow Hill & Co. Ltd., Mumbai
12. Financial Accounting by Williams, Tata Mc. Grow Hill & Co. Ltd., Mumbai
13. Company Accounting Standards by Shrinivasan Anand, Taxman.
14. Financial Accounting by V. Rajasekaran, Pearson Publications, New Delhi.
15. Introduction to Financial Accounting by Horngren, Pearson Publications.
16. Financial Accounting by M. Mukherjee. M. Hanif. Tata McGraw Hill Education Private Ltd; New Delhi
17. Students' Guide to Accounting Standards by D S Rawat, Taxmann Publications

<b>Programme : B. Com. (Hons.)</b>	<b>Semester : IV</b>
<b>Course : AUDITING AND ASSURANCE II</b>	<b>Code : NMUBCOMH402</b>

### **Modules at a glance**

<b>Sr. No.</b>	<b>Topics</b>
<b>Module 1</b>	<b>Audit Documentation &amp; Audit Evidence</b>
<b>Module 2</b>	<b>Audit in an Automated Environment</b>
<b>Module 3</b>	<b>Audit of Items of Financial Statements</b>
<b>Module 4</b>	<b>Audit Report</b>
<b>Module 5</b>	<b>Audit of different types of Entities</b>

### **DETAILED SYLLABUS**

#### **Module 1:- Audit Documentation and Audit Evidence**

Concept of Audit Documentation; Nature & Purpose of Audit Documentation; Form, Content & Extent of Audit Documentation; Completion Memorandum; Ownership and custody of Audit Documentation (SA 230 Audit Documentation); Audit procedures for obtaining audit evidence; Sources of evidence; Relevance and Reliability of audit evidence; Sufficient appropriate audit evidence, Evaluation of Audit Evidence (SA 500 Audit Evidence); Written Representations as Audit Evidence; Objective of Auditor regarding Written Representation; Management from whom Written Representations may be requested; Written Representations about Management's Responsibilities (SA 580 Written Representations); Obtaining evidence of existence of inventory; Audit procedure to identify litigation & claims (SA 501 Audit Evidence - Specific Considerations for Selected Items); External confirmation procedures; Management's refusal to allow the auditor to send a confirmation request; Negative Confirmations (SA 505 External Confirmations); Audit evidence about opening balances; Accounting policies relating to opening balances; Reporting with regard to opening balances (SA 510 Initial Audit Engagements-Opening Balances); Meaning of Related Party; Nature of Related Party Relationships & Transactions; Understanding the Entity's Related Party Relationships & Transactions (SA 550 Related Parties); Meaning of Subsequent Events; Auditor's obligations in different situations of subsequent events (SA 560 Subsequent Events); Responsibilities of the Auditor with regard to Going

Concern Assumption; Objectives of the Auditor regarding Going Concern; Events or Conditions that may cast doubt about Going Concern Assumption; Audit Procedures when events or conditions are identified (SA 570 Going Concern).

**Module 2:- Audit in an Automated Environment:**

Key features, Impact of IT related Risks, Impact on Controls, Internal Financial Controls as per Regulatory requirements, Types of Controls, Audit approach, Understanding and documenting Automated environment, Testing methods, data analytics for audit, assessing and reporting audit findings.

**Module 3:- Audit of Items of Financial Statements:**

Audit of sale of Products and Services; Audit of Interest Income, Rental Income, Dividend Income, Net gain/loss on sale of Investments etc.

Audit of Purchases, Employee benefits expenses, Depreciation, Interest expense, Expenditure on Power & Fuel, Rent, Repair to building, Repair to Machinery, Insurance, Taxes, Travelling Expenses, Miscellaneous Expenses etc.

Special points of Audit of manufacturing and service sector companies.

Audit of Share Capital, Reserve & Surplus, Long Term Borrowings, Trade Payables, Provisions, Short Term Borrowings & Other Current Liabilities. Audit of Land, Buildings, Plant & Equipment, Furniture & Fixtures, Vehicles, Office Equipment's, Goodwill, Brand/Trademarks, Computer Software etc. Audit of Loan & Advances, Trade Receivable, Inventories, Cash & Cash Equivalent, Other Current Assets. Audit of Contingent Liabilities. **(The list of items is illustrative only)**

**Module 4:- Audit Report:**

Forming an opinion on the Financial Statements; Auditor's Report- basic elements (SA 700 Forming an Opinion and Reporting on Financial Statements); Types of Modified Opinion; Circumstances When a Modification to the Auditor's Opinion is Required (SA 705 Modification to the Opinion in the Independent Auditor's Report); Qualification, Disclaimer, Adverse opinion (SA 706 Emphasis of Matter Paragraphs and Other Matter Paragraphs in the Independent, Auditor's Report); Nature of Comparative Information; Corresponding Figure; Comparative Financial Statements (SA 710 Comparative Information- Corresponding Figures and Comparative Financial Statements).

**Module 5:- Audit of Different Types of Entities:**

Appointment of Auditor, Audit Procedure. Audit Report in respect of different Category of Entities mentioned below: government; Local bodies and not-for-profit organizations; Partnership Firms, Audit of different type of undertakings, i.e., Educational institutions, Hotels, Clubs, Hospitals Basics of Limited Liability

Partnerships (LLPs) audit and Co-operative Societies Audit.
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**Note:**

- (iv) The specific inclusions/exclusions, in any topic covered in the syllabus, will be effected every year by way of Study Guidelines.
- (v) The provisions of the Companies Act, 1956 which are still in force would form part of the syllabus till the time their corresponding or new provisions of the Companies Act, 2013 are enforced.
- (vi) If new legislations/ Standards on Auditing/Guidance Notes/Statements are enacted in place of the existing legislations, the syllabus would include the corresponding provisions of such new legislations with effect from a date notified by the College. The changes in this regard would also form part of Study Guidelines.

**References:**

1. Study material of ICAI Paper 6: Auditing & Assurance.
2. Practical Approach to Auditing & Assurance by CA Aseem Trivedi
3. Auditing & Assurance by CA Aarti N Lahoti
4. Auditing & Assurance by CA Vinod Kumar Agarwal
5. Padhuka's Students Handbook on Auditing & Assurance
6. Taxmann's Auditing & Assurance by CA Pankaj Garg

<b>Programme : B. Com. (Hons.)</b>	<b>Semester : IV</b>
<b>Course : FINANCIAL MANAGEMENT II</b>	<b>Code : NMUBCOMH403</b>

### Modules at a glance

Sr. No.	Topics
<b>Module 1</b>	<b>FINANCIAL ANALYSIS THROUGH RATIOS</b>
<b>Module 2</b>	<b>SOURCES OF FINANCE</b>
<b>Module 3</b>	<b>CAPITAL STRUCTURE DECISIONS</b>
<b>Module 4</b>	<b>LEVERAGES</b>
<b>Module 5</b>	<b>MANAGEMENT OF WORKING CAPITAL</b>

### DETAILED SYLLABUS

#### **Module 1:- FINANCIAL ANALYSIS THROUGH RATIOS**

- a) Users of the financial analysis
- b) Sources of financial data for analysis
- c) Calculation and Interpretation of ratios:
  - Analysing liquidity
  - Analysing leverage
  - Analysing solvency
  - Analysing efficiency/ activity
  - Analysing profitability
- d) Limitations of ratio analysis

#### **Module 2: - SOURCES OF FINANCE**

- a) Different Sources of Finance, Characteristics of different types of long-term debt and equity finance, Method of raising long term finance.
- b) Different Sources of short term Finance
- c) Internal fund as a source of finance
- d) International sources of finance
- e) Other sources of finance- Sale and lease back, Convertible debt, Venture capital, Grants etc.

#### **Module 3: - CAPITAL STRUCTURE DECISIONS**

- a) Significance of capital structure
- b) Determinants of capital structure
- c) Capital structure planning and designing
- d) Designing of optimum capital structure
- e) Theories of Capital Structure and value of the firm- relevancy and Irrelevancy of capital structure.
- f) EBIT- EPS Analysis, Breakeven- EBIT Analysis.
- g) Under/ Over Capitalization

#### **Module 4:- LEVERAGES**

- e) Types of Leverages- Operating, Financial and Combined
- f) Analysis of leverages

#### **Module 5:- MANAGEMENT OF WORKING CAPITAL**

- a) The management of working capital- Liquidity and Profitability
- b) The Working capital financing decisions- Primary and Secondary Sources of Liquidity
- c) The working Capital Cycle (operating Cycle), Effectiveness of Working Capital based on its operating and cash conversion cycles
- d) Assessment of working capital requirement
- e) Management of Accounts Receivables (Debtors)
- f) Factoring and Forfaiting
- g) Management of Accounts Payables (Creditors)
- h) Management of Inventory
- i) Management of Cash, Treasury management
- j) Banking norms of working capital finance

#### **References:**

1. Study material of ICAI: Financial Management & Economics for finance.
2. Taxmann's Financial Management by Ravi M. Kishore.
3. Padhuka's Students Guide on Financial Management and Economics for Finance.
4. Tulsian's Financial Management.

<b>Programme : B. Com. (Hons.)</b>	<b>Semester : IV</b>
<b>Course : ENTERPRISE INFORMATION SYSTEMS</b>	<b>Code : NMUBCOMH404</b>

#### Modules at a glance

Sr. No.	Topics
<b>Module 1</b>	<b>AUTOMATED BUSINESS PROCESSES</b>
<b>Module 2</b>	<b>FINANCIAL AND ACCOUNTING SYSTEMS</b>
<b>Module 3</b>	<b>INFORMATION SYSTEMS AND ITS COMPONENTS</b>
<b>Module 4</b>	<b>E-COMMERCE, M-COMMERCE AND EMERGING</b>
<b>Module 5</b>	<b>CORE BANKING SYSTEMS</b>

#### DETAILED SYLLABUS

##### **Module 1:-**

- **Introduction to Enterprise Business Processes, Benefits, Risks and Controls;**
- **Diagrammatic representation of business processes using Flowcharts;**
- **Risks and controls for specific business processes: Procure to pay (P2P), Order to cash, Inventory Cycle, Hire to Retire, Supply Chain Management, Fixed Assets etc.**
- **Applicable regulatory and compliance requirements including computer related offences, privacy, cyber-crime, Sensitive Personal Data Information of Information Technology Act, 2000**

##### **Module 2 :**

- **Integrated (ERP) and non-integrated systems with related risks and controls;**
- **Business process modules and their integration with Financial and Accounting Systems**
- **Reporting Systems and MIS, Data Analytics and Business Intelligence**
- **Business Reporting and fundamentals of XBRL (eXtensible Business Reporting Language)**
- **Applicable regulatory and compliance requirements**

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**Module 4:-**

- **Components and Architecture of E-Commerce and M-Commerce with related risks and controls**
- **Business process flow with its related risks and controls**
- **Applicable regulatory and compliance requirements**
- **Emerging technologies with its related risks and controls**

**Module 5:-**

- **Components and Architecture of CBS and related risks and controls**
- **Core modules of banking and Business process flow and its related risks and controls**
- **Reporting Systems and MIS, Data Analytics and Business Intelligence**
- **Applicable regulatory and compliance requirements**

**Reference Books:**

Study Material of ICAI Intermediate Course Paper 7: Enterprise Information Systems

**Padhuka'S Students Guide For Enterprise Information Systems**

**Enterprise Information Systems and the Digitisation of Business Functions by Madjid Tavana. La Salle University, USA**

**Pat Mansel MIS 100 Success Secrets**

**Concepts in Enterprise Resources Planning by EllenMonk and Bret Wagner**



<b>Programme : B. Com. (Hons.)</b>	<b>Semester : IV</b>
<b>Course : FINANCIAL SERVICES AND PRODUCTION MANAGEMENT</b>	<b>Code : NMUBCOMH405</b>

Modules at a glance

<b>Module</b>	<b>Topic</b>
1	Introduction to Financial Market
2	Financial Services
3	Introduction to Production Management
4	Quality Management

**DETAILED SYLLABUS**

<b>Module 1</b>	<p><b>Introduction to Financial Market</b></p> <ol style="list-style-type: none"> <li>1. Financial Markets- meaning –Classification- Money Market- Capital Market- Primary Market.</li> <li>2. Private Placement – Rights Issue – Bonus Issue – Recent trends in public issues e.g., Book Building.</li> <li>3. Secondary Markets- Role of Stock Exchanges in India</li> <li>4. SEBI: Role and Functions of SEBI, SEBI and Investor Protection</li> <li>5. Concept of Commodity Market- Fundamental Analysis and Technical Analysis of Market – Meaning and Importance</li> <li>6. Derivatives Market-Types- Participants-Types of Derivative Instruments</li> <li>7. Case Studies-Presentations</li> </ol>
<b>Module 2</b>	<p><b>Financial Services</b></p> <p>Financial Services-Concepts- Objectives-Characteristics- Growth of financial Services in India</p> <ol style="list-style-type: none"> <li>1. Merchant Banking: Meaning, Concept and Significance</li> <li>3. Venture Capital – Nature and Scope – Venture Capital in India</li> <li>4. Mutual Funds – Nature, Significance and Types of Mutual Funds.</li> <li>5. Micro Finance- Meaning-Micro Finance Services-Micro Financial Service Providers</li> <li>6. Credit Rating- Meaning- Significance- Credit Rating Agencies.</li> </ol>

	7. Case Studies-Presentations	
<b>Module 3</b>	<b>Introduction to Production Management</b> <ol style="list-style-type: none"> <li>1. Production Management: Concept- Objectives of Production Planning and Control</li> <li>2. Steps in Production Planning and Control</li> <li>3. Concept and Types of Production System</li> <li>4. Inventory Management: Concept, Objectives</li> <li>5. Techniques of Inventory Control</li> <li>6. Productivity – Concept, Factors Influencing Productivity</li> <li>7. Case Studies-Presentations</li> </ol>	
<b>Module 4</b>	<b>Quality Management</b> <ol style="list-style-type: none"> <li>1. Meaning of Quality Management, Concepts of Product and Service Quality, Dimensions of Quality Management</li> <li>2. Cost of Quality- Meaning, Types</li> <li>3. Techniques of Quality Management- Six Sigma, Kaizen, ISO 9000, TQM</li> <li>4. Quality Circles</li> <li>5. Quality Audit, Measures to Improve Quality</li> <li>6. Importance of Service Quality Management- SERVQUAL Model</li> <li>7. Case Studies and Presentations</li> </ol>	

**Reference Books:**

1. Bhole, L.M., Financial Markets and Institutions. Tata McGraw Hill Publishing.
2. Khan, M.Y., Indian Financial System-Theory and Practice. New Delhi: Vikas Publishing House
3. Sharma, G.L., and Y.P. Singh eds. Contemporary Issues in Finance and Taxation. Academic Foundation, Delhi
4. Khan and Jain, Financial Services, Tata McGraw Hill
5. Singh, J.K., Venture Capital Financing in India. Dhanpat Rai and Company, New Delhi.
6. Horne, Van; James C., John Wachowicz, Fundamentals of Financial Management, Pearson Education
7. Ross, Stephen A., Westerfield, Randolph, and Jeffrey Jaffe, Corporate Finance, Tata McGraw Hill
8. Srivastava, Rajiv, and Anil Mishra, Financial Management, Oxford University Press, UK
5. Singh, Preeti, Financial Management, Ane Books Pvt. Ltd, New Delhi

9. Singh, Surender and Kaur Rajeev. Basic Financial Management, Mayur Paper Book Noida
10. Singh, J.K. Financial Management-text and problems, 2nd edition, Dhanpat Rai and Company, Delhi
11. Sharma, G.L., and Y.P. Singh. Contemporary issues in Finance and Taxation. Academic Foundation Delhi
12. Rustagi, R.P., Financial Management, Galgotia Publishing Company
13. Pandey, I M. Financial Management, Vikas Publications UNCTAD Reports.
14. Chandra, P. Financial Management-Theory and Practice, Tata McGraw Hill
15. Bhalla, V. K., Financial Management & Policy, Anmol Publications, Delhi
16. Jhamb L.C., Text Book of Production (Operations) Management, Everest Publishing House.
17. Dr Gurusamy s., Financial Services, Tata McGraw Hill Education Private Limited, New Delhi.

<b>Programme : B. Com. (Hons.)</b>	<b>Semester : IV</b>
<b>Course : FOUNDATION OF PUBLIC FINANCE</b>	<b>Code : NMUBCOMH406</b>

Modules at a glance

<b>Module</b>	<b>Topic</b>
<b>1</b>	Role of the Government in an Economy
<b>2</b>	Public Revenue
<b>3</b>	Public Expenditure and Public Debt
<b>4</b>	Fiscal Management and Financial Administration
	<b>Total</b>

**DETAILED SYLLABUS**

<b>Module 1</b>	<b>Role of the Government in an Economy</b> <ul style="list-style-type: none"> <li>• Meaning, Scope &amp; Functions of Public Finance</li> <li>• Principle of Maximum Social Advantage</li> <li>• Efficiency, Markets and Government, concept of public goods &amp; role of the government</li> <li>• <b>Case studies</b></li> </ul>
<b>module 2</b>	<b>Public Revenue</b> <ul style="list-style-type: none"> <li>• Sources of revenue</li> <li>• Canons of taxation</li> <li>• Incidence of taxation -shifting of Tax Burden</li> <li>• Economic effects of tax, redistributive and anti-inflationary tax</li> <li>• <b>Goods and Services Tax</b></li> </ul>
<b>Module 3</b>	<b>Public Expenditure and Public Debt</b> <ul style="list-style-type: none"> <li>• Classification</li> <li>• Theories of Public expenditure, Causes, Significance.</li> <li>• Public Debt: Classification and burden</li> <li>• <b>Public debt in India</b></li> </ul>
<b>Module 4</b>	<b>Fiscal Management and Financial Administration</b> <ul style="list-style-type: none"> <li>• Fiscal policy- Meaning, objectives, constituents, limitations, types</li> <li>• Budget- Structure of the Union Budget</li> <li>• Deficits- concepts and implications</li> <li>• <b>Fiscal federalism - Centre-State fiscal relations in India</b></li> </ul>

**Reference Books:**

1. *Ackley.G (1976), **Macro Economic Theory and Policy**, Macmillan Publishing Co. New York*
2. *Ahuja. H.L., **Modern Economics** — S.Chand Company Ltd. New Delhi.*
3. *Blanchard Olivier (2000), **Macro Economics**, Englewood Elitt, Prentice Hall*
4. *Dornbush , Rudiger, Fisher Stanley and Startz, Richards- **Macroeconomics**, Nineth edition 2004  
Tata-Mac Graw Hill, New Delhi.*
5. *Dwivedi, D.N. (2010), **Macro Economics: Theory and Policy**, Tata-Mac Graw Hill, New Delhi.*
6. *Gregory .N. Mankiw, **Macroeconomics**, Seventh Edition (2014) South-Western College  
Publication*
7. *Jhingan, M.L., **Principles of Economics** — Vrinda Publications (P) Ltd.*
8. *Vaish .M.C. (2010) **Macro Economic Theory** 14th edition, Vikas Publishing House(P)Ltd*
9. *Economic Survey, Government of India*

<b>Programme : B. Com. (Hons.)</b>	<b>Semester : IV</b>
<b>Course : MARKETING MANAGEMENT</b>	<b>Code : NMUBCOMH407</b>

Modules at a glance

<b>Module</b>	<b>Topic</b>
1	Introduction to Marketing
2	Elements of Marketing Mix-I
3	Elements of Marketing Mix- II
4	Marketing Dimensions
5	Project work/Presentation

**DETAILED SYLLABUS**

<b>Module 1</b>	<b>Introduction to Marketing</b>
	<p>1.1 Marketing- concept, importance, functions, evolution of marketing concept, marketing v/s selling</p> <p>1.2 Strategic marketing- meaning, traditional marketing v/s strategic marketing</p> <p>1.3 Marketing Research- concept, process</p> <p>1.4 Marketing Information System- concept, components, role of Big data in marketing</p> <p>1.5 Consumer Behaviour- concept, factors influencing consumer behavior, consumer buying decision process.</p> <p>1.6 Market segmentation- concept, bases, advantages, requisites of effective market segmentation</p> <p>1.7 Market targeting- concept, patterns of target market selection</p> <p>1.8 Marketing challenges in the 21<sup>st</sup> century</p> <p>1.9 CRM- concept, techniques</p>

	1.10 Case studies	
<b>Module 2</b>	<p><b>Elements of Marketing Mix- I</b></p> <p>2.1 Marketing mix- concept, elements, role of marketing mix</p> <p>2.2 Types of products (Including Services), Product decision areas</p> <p>2.3 Product mix- concept, reasons for product mix</p> <p>2.4 Positioning- concept, strategies</p> <p>2.5 New product development- meaning, stages, New Product Failure- Reasons</p> <p>2.6 Product life cycle- concept, strategies during different stages of PLC</p> <p>2.7 Branding- concept, components, importance, types of brands, brand name approaches</p> <p>2.8 Brand extension- meaning, reasons</p> <p>2.9 Packaging- meaning, essentials of a good package, trends in packaging</p> <p>2.10 Case studies</p>	
<b>Module 3</b>	<p><b>Elements of Marketing Mix- II</b></p> <p>3.1 Pricing- concept, objectives of pricing, factors influencing pricing</p> <p>3.2 Pricing methods and pricing strategies</p> <p>3.3 Promotion- concept, objectives</p> <p>3.4 Elements of promotion mix</p> <p>3.5 Integrated marketing communication- concept, importance</p> <p>3.6 Sales promotion tools- meaning, types</p> <p>3.7 Physical distribution- concept, channels of distribution</p> <p>3.8 Factors influencing selection of channels of distribution</p> <p>3.9 Recent trends in distribution</p>	

	3.10 Case studies	
<b>Module 4</b>	<b>Marketing dimensions</b>  4.1 Rural marketing- concept, prospects, challenges, strategies for effective rural marketing  4.2 Relationship marketing- meaning, importance  4.3 E-marketing- meaning, types, advantages  4.4 Social media marketing- concept, platforms for social media marketing  4.5 Viral Marketing- concept, advantages  4.6 M-Commerce- meaning, advantages, limitations  4.7 Green marketing- concept, importance, challenges  4.8 Network marketing- concept, advantages  4.9 Marketing ethics- concept, importance, unethical practices in marketing  4.10 Case Studies	
<b>Module 5</b>	<b>Project /Assignment /Presentations</b>	
<b>Reference Books:</b>		
<ol style="list-style-type: none"> <li>1. Kotler, Philip; Keller, Kevin Lane; Koshy, Abraham, and Mithileshwar Jha, Marketing Management: A South Asian Perspective, Pearson Education.</li> <li>2. Lamb, Charles W.; Hair, Joseph F., and Carl McDaniel, Principles of Marketing, South Western Publishing, Ohio</li> <li>3. Chhabra, T.N., Principles of Marketing, Sun India Publication.</li> <li>4. McCarthy, E. Jerome., and William D. Perreault, Basic Marketing, Richard D. Irw</li> <li>5. Majaro, Simon, The Essence of Marketing, Prentice Hall, New Delhi.</li> <li>6. Zikmund, William G. and Michael D’Amico, Marketing: Creating and Keeping Customers in an E-Commerce World, Thomson Learning.</li> <li>7. Etzel, Michael J., Walker, Bruce J., Staton, William J., and Ajay Pandit, Marketing Concepts and Cases, Tata McGraw Hill (Special Indian Edition).</li> </ol> <p>McCarthy, E. Jerome; Cannon, Joseph P., and William D. Perrault, Jr., Basic Marketing: A Managerial Approach, McGraw Hills.</p>		