

**Detailed Course Scheme**  
**Bachelor of Commerce**  
**B.Com (Hons.)**

**Semester V**  
**(2018- 2021)**

DOC201807030015



**RNB GLOBAL UNIVERSITY**

RNB Global City, Ganganagar Road,  
Bikaner, Rajasthan 334601

## **OVERVIEW**

RNB Global University follows Semester System along with Choice Based Credit System as per latest guidelines of University Grants Commission (UGC). Accordingly, each academic year is divided into two semesters, **Odd (July-December) and Even (January-June)**. Also, the university follows a system of continuous evaluation along with regular updating in course curricula and teaching pedagogy.

The curriculum for B.Com (Hons.) program for (July-December) Odd Semester, 2020 along with Examination pattern is as follows:

### **Course Scheme**

#### **Semester -V**

S. No	Course Code	Course Name	L	T	P	Credits
1.	11015000	Principles of Marketing	5	1	0	6
2.	11019400	Goods & Service Tax (GST)	4	1	2	6
3.	-	DSE 1 (Group A)	5	1	0	6
4.	-	DSE 2 (Group A)	5	1	0	6
5	11003900	Ability & Skill Enhancement- V	2	0	0	2
6.	11017400	Summer Internship and Report	0	0	8	4
7.	99002800	Workshops & Seminars	-	-	-	1
8.	99002700	Human Values & Social Service/NCC/NSS	-	-	-	1
<b>Total</b>			<b>21</b>	<b>4</b>	<b>10</b>	<b>32</b>

### **Discipline Specific Electives**

Course Code	Course Name
<b>Group A</b>	
11015100	Management Accounting(DSE 1)
11009700	Corporate Tax Planning
11017600	Advertising (DSE 2)
11009900	Banking and Insurance
11010000	Computerized Accounting System
11010100	Financial Markets, Institutions and Financial Services
<b>Group B</b>	

11017700	Business Research Methods and Project Work(DSE 1)
11015600	Fundamentals of Investment (DSE 2)
11010600	Consumer Affairs and Customer Care
11010700	Business Tax Procedures and Management
11010800	International Business
11010900	Industrial Relations and Labour Laws

## **EVALUATION SCHEME**

The evaluation of the B.Com (Hons.) program would be based on Internal and External Assessments. Internal Assessment would consist of 50% of the marks (50 marks) and external assessment (in form of End Term Exam) would consist of remaining 50% marks (50 marks). Detailed scheme of Internal and External Assessments as follows:

### **Internal Assessment**

The distribution of Internal Assessment Marks is as follows:

<b>Type</b>	<b>Details</b>	<b>Marks</b>
Mid Term	Two Mid-term Sessional of 15 marks each (15+15)	30
Marks obtained in various Tests, Assignments, Presentations, Quiz, Tutorials, etc.	Average of marks obtained	15
Attendance	75%+ : 5 marks	5
<b>TOTAL</b>	<b>50</b>	

### **External Assessment**

<b>Type</b>	<b>Marks</b>
Theory	50

For subjects having practical components:

Type	Marks
Theory	40
Practical	10

### **EVALUATION SCHEME- WORKSHOPS & SEMINARS AND HUMAN VALUES & SOCIAL SERVICE/NCC/NSS**

1. The evaluation of Workshops & Seminar and Human Values & Social Service/NCC/NSS will be completed from Semester I – Semester VI. It will be evaluated internally by the various Forums & Schools Concerned. The credit for this will be given at the end of each Semester.
2. The students have to join club/clubs/Forums with the active participation in different activities of club. The students would be continuously assessed from Semester-I to Semester-IV and credits and marks would be given after the end of each Semester.

### **CURRICULUM**

**Course Name: Principles of Marketing**

**Course Code: 11015000**

#### **Objective**

- Subject attempts are to provide basic understanding of principles, importance, tactics, tools and developments in the field of marketing. With specific emphasis on Marketing Mix i.e. Product, Price, Place & Promotion.
- The objective of this course is to provide basic knowledge of concepts, principles, tools and techniques of marketing.

#### **Course Outline**

##### **Unit I: Introduction**

Nature, scope and importance of marketing; Evolution of marketing; Selling vs. Marketing; Marketing mix, Marketing environment: concept, importance, and components (Economic, Demographic, Technological, Natural, Socio-Cultural and Legal).

##### **Unit II**

- a. **Consumer Behaviour:** Nature and Importance, Consumer buying decision process; Factors influencing consumer buying behaviour.
- b. **Market segmentation:** concept, importance and bases; Target market selection; Positioning concept, importance and bases; Product differentiation vs. market segmentation.

### **Unit III: Product**

Concept and importance, Product classifications; Concept of product mix; Branding, packaging and labeling; Product-Support Services; Product life-cycle; New Product Development Process; Consumer adoption process.

### **Unit IV**

- a. **Pricing:** Significance. Factors affecting price of a product. Pricing policies and strategies.
- b. **Distribution Channels and Physical Distribution:** Channels of distribution - meaning and importance; Types of distribution channels; Functions of middle man; Factors affecting choice of distribution channel; Wholesaling and retailing; Types of Retailers; e-tailing, Physical Distribution.

### **Unit V**

- a. **Promotion:** Nature and importance of promotion; Communication process; Types of promotion: advertising, personal selling, public relations & sales promotion, and their distinctive characteristics; Promotion mix and factors affecting promotion mix decisions;
- b. **Recent developments in marketing:** Social Marketing, online marketing, direct marketing, services marketing, green marketing, Rural marketing; Consumerism.

### **Suggested Readings:**

1. Kotler, Philip, Gary Armstrong, Prafulla Agnihotri and Ehsanul Haque. *Principles of Marketing*. 13<sup>th</sup> edition. Pearson Education.
2. Michael, J. Etzel, Bruce J. Walker, William J Stanton and Ajay Pandit. *Marketing: Concepts and Cases*. (Special Indian Edition), McGraw Hill Education.
3. William D. Perreault, and McCarthy, E. Jerome., *Basic Marketing*, Pearson Education.
4. Majaro, Simon. *The Essence of Marketing*. Pearson Education, New Delhi.
5. The Consumer Protection Act 1986.
6. Iacobucci and Kapoor, *Marketing Management: A South Asian Perspective*. Cengage Learning.
7. Dhruv Grewal and Michael Levy, *Marketing*, McGraw Hill Education.
8. Chhabra, T.N., and S. K. Grover. *Marketing Management*. Fourth Edition. Dhanpat Rai & Company.
9. Neeru Kapoor, *Principles of Marketing*, PHI Learning.
10. Rajendra Maheshwari, *Principles of Marketing*, International Book House.

## **Course Name: Goods & Service Tax (GST)**

### **Course Code: 11019400**

**Objective:** To provide students with a working knowledge of principles and provisions of GST, to understand the relevance of GST in present Indian Tax Scenario and its contribution for economic development.

#### **Course Outline:**

##### **Unit I: Introduction**

Constitutional framework of Indirect Taxes before GST (Taxation Powers of Union & State Government); Concept of VAT: Meaning, Variants and Methods; Major Defects in the structure of Indirect Taxes prior to GST; Rationale for GST; Structure of GST ( SGST, CGST, UTGST & IGST); GST Council, GST Network, State Compensation Mechanism, Registration.

##### **Unit II: Levy and collection of GST**

Taxable event- "Supply" of Goods and Services; Place of Supply: Within state, Interstate, Import and Export; Time of supply; Valuation for GST- Valuation rules, taxability of reimbursement of expenses; Exemption from GST: Small supplies and Composition Scheme; Classification of Goods and Services: Composite and Mixed Supplies.

##### **Unit III: Input Tax Credit**

Eligible and Ineligible Input Tax Credit; Apportionments of Credit and Blocked Credits; Tax Credit in respect of Capital Goods; Recovery of Excess Tax Credit; Availability of Tax Credit in special circumstances; Transfer of Input Credit (Input Service Distribution); Payment of Taxes; Refund; Doctrine of unjust enrichment; TDS, TCS. Reverse Charge Mechanism, Job work.

##### **Unit IV: Procedures**

Tax Invoice, Credit and Debit Notes, Returns, Audit in GST, Assessment: Self-Assessment, Summary and Scrutiny.

##### **Unit V: Special Provisions**

Taxability of E-Commerce, Anti-Profitteering, Avoidance of dual control, E-way bills, zero-rated supply, Offences and Penalties, Appeals.

#### **Suggested Readings**

1. Gupta, S.S. , GST- How to meet your obligations (April 2019), Taxman Publications
2. Gupta, S.S., Vastu and Sevakar, Taxman Publications, 2019.
3. Mehrotra, H.C. and Agarwal,V.P, Goods and Services Tax GST ( 4th Edition ) Paperback – 2019,Sahitya Bhawan Publications.
4. Johar, S Jasppreet, Taxation (Goods and Services Tax) New & Old Syllabus- 2019(Bharat Publication).

5. The Central Goods and Services Tax, 2017
6. The Integrated Goods and Services Tax, 2017
7. The Union Territory Goods and Services Tax, 2017
8. The Goods and Services Tax (Compensation to States), 2017
9. The Constitution (One hundred and First Amendment) Act, 2016

## **Course Name: Management Accounting**

### **Course Code: 11015100**

#### **Objective**

- Management Accounting utilizes the principles and practices of Financial Accounting and Cost Accounting and the thrust is on determining policy and formulating plans to achieve desired objectives of Management. The objective of management accounting is that it provides assistance in Planning and Formulation of Future Policies, Helps in the Interpretation of Financial Information, Controlling Performance, Organizing, helps in the Solution of Strategic Business Problems and Coordinating Operations.
- To impart the students, knowledge about the use of financial, cost and other data for the purpose of managerial planning, control and decision making.

#### **Course Outline**

##### **Unit I: Introduction**

Meaning, Objectives, Nature and Scope of management accounting, Difference between cost accounting and management accounting, Cost control and Cost reduction, Cost management.

##### **Unit II: Budgetary Control**

Budgeting and Budgetary Control: Concept of budget, budgeting and budgetary control, objectives, merits, and limitations. Budget administration. Functional budgets. Fixed and flexible budgets. Zero base budgeting. Programme and performance budgeting.

##### **Unit III: Standard Costing**

Standard Costing and Variance Analysis: Meaning of standard cost and standard costing, advantages, limitations and applications. Variance Analysis – material, labour, overheads and sales variances. Disposition of Variances, Control Ratios.

##### **Unit IV: Marginal Costing**

Absorption versus Variable Costing: Distinctive features and income determination. Cost-Volume-Profit Analysis, Profit / Volume ratio. Break-even analysis-algebraic and graphic

methods. Angle of incidence, margin of safety, Key factor, determination of cost indifference point.

### **Unit V: Decision Making**

Steps in Decision Making Process, Concept of Relevant Costs and Benefits, Various short-term decision-making situations – profitable product mix, Acceptance or Rejection of special/ export offers, Make or buy, Addition or Elimination of a product line, sell or process further, operate or shut down. Pricing Decisions: Major factors influencing pricing decisions, various methods of pricing.

### **Unit VI: Contemporary Issues**

Responsibility Accounting: Concept, Significance, Different Responsibility Centers, Divisional Performance Measurement: Financial and Non-Financial measures. Transfer Pricing.

### **Suggested Readings:**

1. Charles T. Horngren, Gary L. Sundem, Dave Burgstahler, Jeff O. Schatzberg. *Introduction to Management Accounting*, Pearson Education.
2. Anthony A. Atkinson, Robert S. Kaplan, Ella Mae Matsumura, S. Mark Young. *Management Accounting*. Dorling Kindersley(India) Pvt. Ltd.
3. Ronald W. Hilton and David E. Platt. *Managerial Accounting: Creating Value in a Global Business Environment*, Mc Graw Hill Education.
4. Singh, Surender, *Management Accounting*, Scholar Tech Press, New Delhi.
5. Goel, Rajiv, *Management Accounting*. International Book House.
6. Singh, S. K. and Gupta Lovleen. *Management Accounting – Theory and Practice*. Pinnacle Publishing House.
7. Khan, M.Y. and Jain, P.K. *Management Accounting*. McGraw Hill Education.
8. H.V. Jhamb, *Fundamentals of Management Accounting*, Ane Books Pvt. Ltd.

**Course Name: Advertising**

**Course Code: 11017600**

### **Objective**

- This course aims to empower students with knowledge and capacities to understand and analyze different advertisements from Indian and cross culture perspectives and then form a corporate and consumer perspective. Lectures are a mix of theory and practical exercises to improve memorization, to increase students' involvement and work capacities and to make lectures more dynamic.
- The objective of this course is to familiarize the students with the basic concepts, tools and techniques of advertising used in marketing.



## **Course Outline**

### **Unit I: Introduction**

Communication Process; Advertising as a tool of communication; Meaning, nature and importance of advertising; Types of advertising; Advertising objectives. Audience analysis; Setting of advertising budget: Determinants and major methods

### **Unit II: Media Decisions**

Major media types - their characteristics, internet as an advertising media, merits and demerits; Factors influencing media choice; media selection, media scheduling, Advertising through the Internet-media devices

**Unit III: Message Development** Advertising appeals, Advertising copy and elements, Preparing ads for different media.

**Unit IV: Measuring advertising Effectiveness:** Evaluating communication and sales effects; Pre- and Post-testing techniques.

### **Unit V**

- a) Advertising Agency: Role, types and selection of advertising agency.
- b) Social, ethical and legal aspects of advertising in India.

### **Suggested Readings:**

1. George E Belch, Michael A Belch, Keyoor Purani, Advertising and Promotion : An Integrated Marketing Communications Perspective (SIE), McGraw Hill Education.
2. S. Wats Dunn, and Arnold M. Barban. Advertising: Its Role in Marketing. Dryden Press.
3. Burnett, Wells, and Moriatty. Advertising: Principles and Practice. 5 th ed. Prentice Hall of India, New Delhi.
4. Batra, Myers and Aakers. Advertising Management. PHI Learning.
5. Terence A. Shimp. Advertising and Promotion: An IMC Approach. Cengage Learning.
6. Sharma, Kavita. Advertising: Planning and Decision Making, Taxmann Publications.
7. Jaishree Jethwaney and Shruti Jain, Advertising Management, Oxford University Press, 2012.
8. Chunawala and Sethia, Advertising, Himalaya Publishing House.
9. Ruchi Gupta, Advertising, S. Chand & Co.
10. O'Guinn, Advertising and Promotion: An Integrated Brand Approach, Cengage Learning.

**Course Name: Ability & Skill Enhancement V**

## Course Code: 11003900

### Objectives

The objectives of the module is to make students self-confident individuals by developing leadership and organising skills; to guide students in making appropriate and responsible decisions; to give each student a realistic perspective of work related skills and to help students prepare effective interview questions to conduct effective interviews.

### Course Outline – Final Assessment - Interview with an Entrepreneur /Leader

#### **Unit I: Leadership**

What is leadership? Traits of Leadership, Identifying leaders and traits of Leadership, Movie/ Story/ Interviews of leaders: Identify leadership qualities, Debate/ Discussion/ Presentations on leaders.

#### **Unit II: Entrepreneurship**

What is Entrepreneurship, Traits of Successful Entrepreneurs, Movie/ Story/Interviews of Entrepreneurs: Identify Entrepreneurial qualities, Debate/ Discussion/Presentation on Entrepreneurs.

#### **Unit III: Organisational Skills & Employability Skills**

What are organizational skills, how to develop them, the skills needed to become a successful entrepreneur/administrator, good communication, ambition, courage, hard work, planning, accountability. Organizational skills can be developed by discipline making a system, rules, delegation of power at workplace, etc.

How to enhance employability; skills, why do we need them, different workplaces, having different needs, different skills, how to recognize different work skills.

#### **Unit IV: Decision making**

The process of decision making, its steps, what are its basics, what are the basics of organizational decision making process, entrepreneurial decision making, how to make a right decision at right time, dilemma.

#### **Unit V: Interview Skills**

Conducting Interviews with Leaders/ Entrepreneurs, Preparing Questions, Interviewing the fellow person, do's & don'ts while taking interview.

**Note:** The review of Syllabus happens on periodic basis for the benefit of the students. In case there are changes in curriculum due to review, students would be intimated in writing.

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