

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

**Semester V**  
**(2022- 2025)**

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**RNB**  
GLOBAL UNIVERSITY  
Educating stars for tomorrow

**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, 2024 along with Examination pattern is as follows:

### **Course Scheme**

#### **Semester -V**

S. No	Course Code	Course Name	L	T	P	Credits
1.	11009900	Banking and Insurance	5	1	0	6
2.	11019400	Goods & Services Tax (GST)	4	1	2	6
3.	11017600	Advertising (DSE 2 Group A)	5	1	0	6
4.	11019600	International Business (DSE 2 Group B)	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.	99003300	Workshops/ Seminars/Human Values/ Social Service/NCC/NSS	-	-	-	1
<b>Total</b>			<b>21</b>	<b>4</b>	<b>10</b>	<b>31</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
11010600	Consumer Affairs and Customer Care
11010700	Business Tax Procedures and Management
11019600	International Business (DSE 2)
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:

Type	Details	Marks
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**

Type	Marks
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: Banking and Insurance**

**Course Code: 11009900**

Objective: To impart knowledge about the basic principles of the banking and insurance  
Contents

#### **Unit 1: Introduction:**

Origin of banking: definition, banker and customer relationship, General and special types of customers, Types of deposits, Origin and growth of commercial banks in India.  
Financial Services offered by banks, changing role of commercial banks, types of banks

#### **Unit 2: Cheques and Paying Banker**

Crossing and endorsement – meaning, definitions, types and rules of crossing. Duties, Statutory protection in due course, collecting bankers: duties, statutory protection for holder in due course, Concept of negligence.

**Unit 3: Banking Lending**

Principles of sound lending, Secured vs. unsecured advances, Types of advances, Advances against various securities.

**Unit 4: Internet Banking**

Meaning, Benefits, Home banking, Mobile banking, Virtual banking, E-payments, ATM Card/ Biometric card, Debit/Credit card, Smart card, NEFT, RTGS, ECS (credit/debit), E-money, Electronic purse, Digital cash.

**Unit V: Insurance**

Basic concept of risk, Types of business risk, Assessment and transfer, Basic principles of utmost good faith, Indemnity, Economic function, Proximate cause, Subrogation and contribution, Types of insurance: Life and Non-life, Re-insurance, Risk and return relationship, Need for coordination. Power, functions and Role of IRDA, Online Insurance

**Suggested readings:**

1. Agarwal, O.P., Banking and Insurance, Himalaya Publishing House
2. Satyadevi, C., Financial Services Banking and Insurance, S.Chand
3. Suneja, H.R., Practical and Law of Banking, Himalaya Publishing House
4. Chabra, T.N., Elements of Banking Law, Dhanpat Rai and Sons
5. Arthur, C. and C. William Jr., Risk Management and Insurance, McGraw Hill
6. Saxena, G.S; Legal Aspects of Banking Operations, Sultan Chand and Sons
7. Varshney, P.N., Banking Law and Practice, Sultan Chand and Sons
8. Jyotsna Sethi and Nishwan Bhatia, Elements of Banking and Insurance, PHI Learnin

**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 Jaspreet, 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: Advertising**

**Course Code: 11017600**

## **Objective**

- This course aims to empower students with knowledge and capacities to understand and analyse 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: International Business**

### **Course Code: 11019600**

#### **Objective:**

The objective of the course is to familiarise the students with the concepts, importance and dynamics of international business and India's involvement with global business. The course also seeks to provide theoretical foundations of international business to the extent these are relevant to the global business operations and developments.

#### **Unit 1:**

- a. Introduction to International Business: Globalisation and its importance in world economy; Impact of globalization; International business vs. domestic business: Complexities of international business; Modes of entry into international business.
- b. International Business Environment: National and foreign environments and their components - economic, cultural and political-legal environments

#### **Unit -II**

- a. Theories of International Trade – an overview ( Classical Theories, Product Life Cycle theory, Theory of National Competitive Advantage); Commercial Policy Instruments - tariff and non-tariff measures – difference in Impact on trade, types of tariff and non tariff barriers ( Subsidy, Quota and Embargo in detail) ; Balance of payment account and its components.
- b. International Organizations and Arrangements: WTO – Its objectives, principles, organizational structure and functioning; An overview of other organizations – UNCTAD,; Commodity and other trading agreements (OPEC).

#### **Unit -III**

- a. Regional Economic Co-operation: Forms of regional groupings; Integration efforts among countries in Europe, North America and Asia (NAFTA, EU , ASEAN and SAARC) .
- b. International Financial Environment: International financial system and institutions (IMF and World Bank – Objectives and Functions) ; Foreign exchange markets and risk management; Foreign investments - types and flows; Foreign investment in Indian perspective

#### **Unit -IV**

- a. Organisational structure for international business operations; International business negotiations.
- b. Developments and Issues in International Business: Outsourcing and its potentials for India; Role of IT in international business; International business and ecological considerations.



## **Unit –V**

- a. Foreign Trade Promotion Measures and Organizations in India; Special economic zones (SEZs) and export oriented units (EOUs), ; Measures for promoting foreign investments into and from India; Indian joint ventures and acquisitions abroad.
- b. Financing of foreign trade and payment terms – sources of trade finance ( Banks, factoring, forfaiting, Banker’s Acceptance and Corporate Guarantee) and forms of payment (Cash in advance, Letter of Credit, Documentary Collection, Open Account)

### **Suggested Readings:**

1. Charles W.L. Hill and Arun Kumar Jain, International Business. New Delhi: McGraw Hill Education
2. Daniels John, D. Lee H. Radenbaugh and David P. Sullivan. International Business. Pearson Education
3. Johnson, Derbe., and Colin Turner. International Business - Themes & Issues in the Modern Global Economy. London: Routledge.
4. Sumati Varma, International Business, Pearson Education.
5. Cherunilam, Francis. International Business: Text and Cases. PHI Learning
6. Michael R. Czinkota. et al. International Business. Fortforth: The Dryden Press.
7. Bennett, Roger. International Business. Pearson Education.
8. Peng and Srivastav, Global Business, 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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