

B.Com. – Semester III

Paper I : Business Finance

Unit I :

Nature, Scope, Significance of Business Finance, Financial Goals, Finance Function, Duties, Responsibilities of a Finance Manager, Capital market : functions, types & significance.

Unit II :

Capitalisation : Concept, Over and Under-capitalisation : causes and remedies. Capital structure : Concept, Cost of Capital, Capital Budgeting.

Unit III :

Long term and short term, sources of capital – Owned and borrowed, Trade Credit, Bank credit, commercial papers etc., Analysis of Profitability, Activity, Liquidity, Solvency and Performance.

Unit IV :

Concept, Determinants and Sources of Working Capital, Fixed and Variable working capital, Estimation of working capital requirements, Financing Approaches to working capital.

Paper II : Principles and Practice of Marketing

Unit I : Introduction: Nature and scope of marketing: Importance of marketing, functions, Marketing

concepts- traditional and modern; Selling Vs. Marketing; Marketing mix; Marketing environment, E-marketing.

Unit-II : Consumer Behaviour, Nature, scope and significance of consumer behaviour; Bases of Consumer Behaviour, Market segmentation- Concept and importance; basis for market segmentation,

Promotion; Methods of promotion; promotion mix; Personal selling.

Unit-III : Product: Concept of product, consumer and industrial goods; Product planning and development; Product life cycle, Packaging – role and functions; Brand name and trade mark. Price:

Importance of price in the marketing; Factors affecting price of a product, kinds and method of pricing.

Unit-IV : Distribution Channels – concept and roles; Types of distribution channels; factors affecting

choice of a distribution channel; Retailer and wholesaler; physical distribution of goods; Transportation; warehousing; inventory control; order processing.

Paper III : STATISTICAL METHODS

Notes: 1. Use of Simple/Scientific calculator is allowed.

Unit –I

Introduction: The Nature and scope of statistics, Definition of statistics. Law of Statistical Regularity: Law of Inertia of Large Numbers. Census and Sampling, Methods of Sampling, Types and Characteristics of Statistical Unit. Methods and instruments of data collection.

Unit –II

Classification and Tabulation – Objects, general rules for the construction of tables.

Measures of Central Tendency: Mean – Simple and Weighted, Mode, Harmonic and Geometric Mean; Positional Averages- Median, Quartile and Percentiles.

Unit –III

Measures of Dispersion, Skewness and Kurtosis – Range, Quartile Deviation, Mean Deviation, Standard Deviation and their coefficients; Measures of Skewness and Kurtosis.

Correlation Analysis – Scatter diagram, Karl Pearson’s coefficient of correlation, Spearman’s ranking method.

Unit –IV

Regression Analysis – Linear regression, regression lines, regression equations.

Interpolation – Assumptions, Binomial, Newton’s advancing differences, Larganges’ methods.

Paper IV : PUBLIC FINANCE

UNIT I

Introduction: Meaning & Scope of Public Finance; Public goods vs. Private goods; Principle of Maximum Social Advantage; Public Budget , Techniques of Budgeting (ZBB, PBB).

UNIT II

Public Expenditure: Meaning & Nature, Wagner’s views on increasing state activities Wiseman-peacock hypothesis, Canons and classification of public expenditure; effects on production, distribution and economic stability.

UNIT III

Public Revenue: Main sources of revenue, Tax revenue, Direct and Indirect Taxes, Progressive, proportional & Regressive Taxes, Value added tax and GST, The Division of tax burden- Impact and Incidence of a tax, effects on production & distribution.

Public Debt: Role and classification of Public debt and methods of their redemption. Deficit Financing.

UNIT IV

Indian Public Finance: Different types of Budgetary Deficits; Financial Federalism under constitution, Finance Commission- meaning and current Finance Commission, Budgetary Procedure and Financial Control in India. Fiscal Consolidation and FRBM Act.

Paper V : SELLING AND ADVERTISING

Unit –I: Selling: Concept, Nature and Role in Marketing. Personal Selling: Evolving face of Personal Selling, Nature and importance of Personal Selling, Characteristics of a successful salesperson, Sales as a career option, Sales training, Consumer psychology and buying motives, difference between selling of consumer and Industrial Products

Unit –II: Selling process: Prospecting, Pre-approach, Approach, Sales presentation and demonstration, Handling objections, Closing the sale, After sale service. Effective selling techniques, role of relationship marketing in personal selling, tools of selling, motivating and Remunerating Salespersons.

Unit –III: Advertising: Concept, role, functions, scope and types, Economic, Social, Legal and Ethical aspects of Advertising. Advertising Appeals: Meaning, types and methods, advertising as a persuasive communication process. Advertising Design: Characteristics and basic elements of Advertising copy. Creation, Production and Planning of Advertisements. Advertising Budget: Types, components and process of preparing. Advertising Agency: Functions and selection of agency.

Unit –IV: Advertising as a component of Integrated Marketing Communication, AIDA and DAGMAR model. Advertising Media: Types (Print, Outdoor, Electronic and other),

Characteristics, merits and limitations of each media type. Media planning: Selection of media category; their reach, frequency, impact, cost and other factors influencing media choice. Problems in reaching rural and remote audience. Evaluation of Advertising effectiveness: Importance, difficulties and methods of measuring advertising effectiveness.

Paper VI : INTRODUCTION TO INTERNATIONAL BUSINESS

Unit I: Introduction and concepts of the international business, Domestic and international business comparison, advantages and disadvantages of domestic business and International Business respectively, Reasons for entering into International Business, modes of entry, Concept of MNC, TNC.

Unit II: WTO - structure, functions and roles in the current international business scenario, an overview of WTO agreements, concept of Trade Creation, trade Diversion, Concept and Various levels of International Economic Integration, PTA, FTA, Custom Union, Common Market, Economic Union, Political Union.

Unit III: Major Regional Trade Agreements, features of European Union, SAARC, NAFTA, ASEAN, SAFTA, Limitations of Regional Economic Integration, BRICS

Unit IV: International financial institutions – structure, roles, functions of World Bank/ IMF, ADB. Financial support available in India –EPZs, SEZs, Future trends in international business, concepts of FDI and Portfolio investments .