



St Aloysius College (Autonomous)
Mangaluru

SYLLABUS OF
CBCS – IIIRD SEMESTER

COMMERCE
(B.COM.)

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B.COM.
ENTREPRENEURSHIP
G 306.3E

Objectives:

- Students will understand the basic concept of entrepreneurship and entrepreneur
- It will be able know the competencies required by an entrepreneur
- Students will know how to start the business and the preparation of project report
- To understand the funding agencies and institutional support for entrepreneurship

Pedagogy:

Class room teaching, case analysis, assignments, tests and mini project

Unit 1: Entrepreneurship:

Introduction – concept of entrepreneurship; Entrepreneur – competencies and characteristics; values and attitudes of entrepreneur; types of entrepreneurs; challenges of entrepreneurship. Women entrepreneurship – challenges of women entrepreneurship in India; developing women entrepreneurship; success stories of women entrepreneurship – case study

Unit 2: Start Up

Start up – concept; environmental Analysis – socio-cultural, economic, financial, technological and legal; formulation of Business plans – contents, Project report – essentials, contents and format; Project Appraisal – concepts and methods, environmental clearance for SME's

Unit 3: Financing of Enterprise:

Financial Planning – need; Sources of finance – internal and external sources of finances; short term and long term finance; venture capital and angel investors; institutional finance; institutional support to entrepreneurs – incentives and facilities; government policy for small scale enterprises, MSMED Act; tax incentives for MSMEs.

Books for study and reference:

- S.S.KHANKA “Entrepreneurial Development” S. Chand & Co. Ltd. Ram Nagar New Delhi, Revised Edition
- Hisrich R D and Peters M P, “Entrepreneurship” 5th Edition Tata McGraw-Hill, Revised Edition
- Rabindra N. Kanungo “Entrepreneurship and innovation”, Sage Publications, New Delhi, Revised Edition
- Thomas W. Zimmerer, Norman M. Scarborough, Essentials of Entrepreneurship and Small Business Management, PHI Learning Pvt. Limited, Delhi
- Michael Schaper, Thierry Volery, Paul Weber, Kate Lewis, Entrepreneurship and Small Business, Wiley India (P) Ltd, New Delhi
- Rajeev Roy, Entrepreneurship, Oxford University Press, New Delhi
- Monica Loss, F L Bascunan, Entrepreneurship development, Global Vision Publishing House, New Delhi.

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STOCK MARKET OPERATIONS

G 308.3E

Objectives:

- To provide an introduction to the financial markets and to analyze the role of financial markets for the broader macro
- To help students to understand the practical aspects of Stock market operations in an economy.

Pedagogy: Classroom lectures, group discussions and case studies

Unit 1:STOCK MARKETS IN INDIA

Introduction - Primary Market – Secondary Market- Stock Market -Functions of Secondary Markets- Present Recognized Stock Exchanges- Bombay: Stock Exchange - National Stock Exchange

Unit2:TRADING IN THE STOCK MARKET

Auction Markets Vs. Broker-Dealer Markets- Advantages of Broker-dealer Markets - Hybrid Market: Bombay Stock Exchange-- Demat Form of Trading - Electronic Form of Trading -Screen Based Electronic Trading- Internet Trading (e trading)- Margin Trading - Electronic Fund Collection - Foreign Listing.

Unit3:REGULATIONS RELATING TO STOCK MARKET

Procedure for Recognition of Stock Exchange-SEBI- Regulation by SEBI of Stock Brokers - Powers of SEBI- Registration of Stock Broker - General Obligations and Responsibilities

REFERENCES

1. Avadhani, V. (2014). Investment Management. New Delhi: Himalaya Publishing House.
2. Machiraju, H. (2011). Working of Stock Exchanges in India. New Delhi: New Age International.
3. Natarajan, E. G. (2016). Financial Markets and Services. New Delhi: Himalaya Publishing House.
4. Rajib, R. a. (2017). Stock Exchanges Investment And Derivatives. New Delhi: Tata McGraw-Hill.

B.COM.
ADVERTISING
G 310.3E

Objectives:

- To learn evolve advertising strategy, formulate budget
- Understand ethical aspects in advertising
- Familiarize online portals in advertising

Unit 1: Advertising

Concept, objectives, setting the advertising budget, developing advertising strategy, evaluating advertising effectiveness and return on advertising investment, other advertising considerations.

Unit 2: Customer data bases and direct marketing

Direct-mail marketing, catalog marketing, telephone marketing, direct response television marketing, kiosk marketing, new digital direct marketing technologies. On-line marketing - Marketing and the internet, online marketing domains, setting up an online marketing presence, the promise and challenges of online marketing.

Unit 3: Ethical Issues in Advertising

Ethics in advertising – misleading and surrogate advertising; Advertising regulatory bodies in India.

Books for study and reference:

- Advertisement Management, C L Tyagi, Arun Kumar, Atlantic Publishers, 2005
- Advertisement Management, Poonia Virenders, Gennext Publication 2010
- Advertisement Management, Donald W Jugenheimer, Nad Carr, D Kelley, Roultdedge, 2015
- Philip Kotler and Gary Armstrong (2010). "Principles of Marketing", Pearson Publication New Delhi
- Ramaswamy and Namakumari (2013) "Marketing Management", Mcgraw hill Education
- Parithosh Sharma (2012) "Marketing Management", fifth edition, Gagankapur, New Delhi
- Gandhi. J C, "Marketing", Tata McGraw hill, New Delhi
- Pillai and Bhagavathi, "Modern Marketing" fourth edition, S Chand, NEW DELHI
- Rajan Saxena, "Marketing Management", Mcgraw Hill Education, New Delhi
- William Stanton, "Fundamentals of Marketing", Tata McGraw Hill, New Delhi
- Philip Kotler, "Marketing Management", Prentice Hall of India Ltd
- S H Kazmi (2011), "Marketing Management" Excel Books, New Delhi

B.COM.
FUNDAMENTALS OF GST
(Only for B.Com. C.A. Integrated)

G 312.3E

Objectives:

- To develop an understanding of the provisions of goods and service tax law and to acquire the ability to apply such knowledge to make computations and address application oriented issues.

Unit 1: Concept of indirect taxes

- (i) Concept and features of indirect taxes
- (ii) Principal indirect taxes

Unit 2: Goods and Services Tax (GST) Laws

- (iii) GST Laws: An introduction including Constitutional aspects, GST Council
- (iv) 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

Unit 3: Basic concepts of time, place and value of supply

Books for Reference:

- Taxmann's GST Ready reckoner
- Taxmann GST How to Meet Your Obligations (Set of 2 Volumes) Enforced With Effect from 3rd Edition By S.S GUPTA
- Taxmann GST A Practical Approach 3rd Edition July 2017 By Vashishtha Chaudhary
- Taxmann's GST manual
- GST Ready Reckoner : By CA Keshav R Garg
- GST Acts,rules and forms with referencer : By CA Ashok Batra
- India GST for Beginners (2nd Edition, June 2017) By Jayaram Hiregange
- Bharat GST Goods and Services Tax Manual updated till 1st of July 2017 3rd 2017 Edition By Ravi Puliani and Mahesh Pulian
- Customs Law by V S Datey, Taxmann Publication
