SEMESTER-II
Course Code: UG BCOM-Mi-T-2
Course Title: MARKETING MANAGEMENT
Credit: 4
Full Marks: 50 (40+10)

COURSE OBJECTIVE:
The objective is to provide basic knowledge of various concepts, principles, tools and techniques of marketing.

COURSE CONTENTS:

1. Introduction: Nature and scope of marketing; Fundamental concepts – Needs, Wants, Demands, Value, Exchange, Transaction and Competition; Evolution of Marketing concepts - Selling vs. Marketing; Marketing-mix; Market Segmentation – Concept and importance. Recent trend in Marketing (only concept) – Green Marketing, Social Media Marketing, E-Mail Marketing, Search Engine Marketing

2. Product: Concept of Product; Classification of Product; Product Levels; Product Mix; Branding; Brand vs. Trade Mark; Branding Strategies; Functions of Packaging; Product Life Cycle - stages and marketing strategies.

3. Pricing: Meaning, Pricing Objectives; Factors affecting Pricing Decisions; Pricing Methods; Pricing Strategies for new products - Skimming Pricing Strategy and Penetration Pricing Strategy.

4. Promotion: Meaning and objectives of Promotion; Component of Promotion Mix; Factors affecting promotion mix; Promotion Mix Strategies - Push Strategy and Pull Strategy; Advertisement – definition, importance and medium, Salesmanship & Sales Promotion (concepts only).

5. Distribution: Distribution Channels – Concept and Role; Levels of Distribution Channels; Channels used for Consumers Goods, Industrial Goods and Service Products; Factors Affecting Choice of a Distribution Channel.

Suggested Readings:

1. Philip Kotler (2015), Principles of Marketing.13th edition. Pearson Education.
2. Kotler, Keller, Koshi & Jha, Marketing Management: A South Asian Perspective, Pearson Education.
3. Saxena, R, Marketing Management, McGraw Hill.
4. Bhagwati, Pillai, Marketing Management, S. Chand.
5. Das, M.K. & Mukherjee, S., Principles of Marketing (Text & Cases), Shroff Publishers & Distributors.
6. Ramaswamy & Namakumari, Marketing Management, McGraw-Hill.
7. Bhagwati, Pillai, Marketing Management, S. Chand.
8. Venugopal, P., Marketing Management, Sage.

COURSE OBJECTIVE:

The objective is to provide basic knowledge and equip students with application of principles and provisions of Income-tax Act, 1961 and the relevant Rules.

COURSE CONTENTS:

1. (a) Basic Concepts and Definitions under Income Tax Act, 1961: Person, Assessee, Previous year, Assessment year, Income, Sources of income, Heads of income, Gross total income, Total income, Tax evasion, Tax avoidance, Tax planning.

   (b) Residential Status of an individual and Incidence of Tax

   (c) Fully Exempted income of an Individual

   (d) Agricultural Income: Definition, determination of agricultural and non-agricultural Income, assessment of tax liability when there are both Agricultural and Non-agricultural income.

2. Heads of Income and Provisions governing Heads of Income:

   (a) Income from Salaries

   (b) Income from House Property

   (c) Profits and Gains from Business or Profession: Special emphasis on section 28, 32, 35, 35D, 35DDA, 36, 37, 40A(2), 40A(3), 43B.

   (d) Capital Gain: Meaning and types of Capital Assets, basic concept of Transfer, Cost of Acquisition, Cost of Improvement and Indexation, Computation of Short-Term Capital Gain and Long Term Capital Gain, exemptions u/s 54, 54B, 54D and 54F, Taxability of Short Term Capital Gain and Long-Term Capital Gain.

   (e) Income from Other Sources (excluding Dividend): Basic concepts.

3. (a) Income of other Persons included in Assessee's Total Income: Section 60 to 65

   (b) Set off and Carry Forward of Losses: Mode of Set off and Carry Forward, Inter Source and Inter Head Adjustment, carry forward and set off of losses u/s 71, 72, 73, 74, 74A.

   (c) Deductions from Gross Total Income: Basic concepts - deductions u/s 80C, 80CCC, 80CCD, 80D, 80DD, 80DDB, 80E, 80G, 80TTA, 80TTB, 80U.

4. Computation of Total Income and Tax Liability of an Individual (Old and New tax regime u/s 115 BAC)

Suggested Readings:

1. Singhania, V. and Singhania, M., Students' guide to Income Tax, Taxmann.
2. Lal & Vashist, Income Tax and Central Sales Tax, Pearson.
3. Ahuja & Gupta, Systematic Approach to Income Tax, Bharat.
4. Sengupta, C.H., Income Tax, Dey Book Concern.
5. Bhadra and Satpati, Bharoter Kar Babosthapona, Books and Allied Pvt.Ltd.
6. Mehrotra and Goyal, Income Tax Law and Accounts, Sahitya Bhavan Publication.
7. Bare Act and Relevant Rules.
8. Mundhra, S and Mundhra, V, Taxation I, Law Point.

SEMESTER-II
Course Code: UG-BCOM-SEC-T-2
Course Title: COMPUTER APPLICATION IN BUSINESS
Credit-3
Full Marks-45 (35 + 10)

COURSE OBJECTIVE:

The objective is to provide basic knowledge and skills of computer.

COURSE CONTENTS:

Accounting and related software:

1. **Tally (ERP 9)**   15

   a. Creation of Company, creation of ledger, creation of stock items, creation of voucher.
   b. Activation of GST option, Debit note/Credit note.
   c. Recording of voucher entries (including inventory and GST) in (i) Receipts (ii) Payments (iii) Purchases (iv) Sales (v) Contra (vi) Debit note (vii) Credit note (viii) Journal modes.
   d. Preparation of Bank Reconciliation Statement.

2. **Excel:**   15

   a. Insertion/ deletion of Column/ Row/Sheets.
   b. Changes of Column/ Row width.
   c. Merge Cells, Wrap text.
   d. Freezing/ Unfreezing of columns and rows.
   e. Sorting- Single column & Multi column (i.e., data base).
   f. Linking of one cell with another in same sheet/ different sheet.
   g. Auto sum and formula creation (simple).
   h. Chart preparation – Column Chart, Bar Chart, Pie Chart, and Line Chart.
   i. Financial functions.
   j. Statistical functions.

3. **Practical Book and Viva**   05

Suggested Readings:

1. Jain, H.C & Tewari, H. N, Computer Applications in Business, Taxmann, Delhi..
2. Mathur, S & Jain, P, Computer Applications in Business, Galgotia Publishing Company.
3. Madan, S, Computer Applications in Business, Scholar Tech Press, Delhi.
4. Sharma, S.K. & Bansal, M, Computer Applications in Business, Taxmann, Delhi.
5. Suraj Kumar Lohani, Excel for Finance and Accounting, BPB Publications.
6. Hem Chand Jain & H. N. Tiwari, Computer Application in Business, Taxmann.