

# **Shri Rawatpura Sarkar University, Raipur**



**Examination Scheme & Syllabus  
For  
BACHELORS OF COMMERCE  
VI Semester**



**Shri Rawatpura Sarkar University, Raipur**

**Faculty of Commerce**

**Bachelors of Commerce**

**Semester-VI**

**(Effective from the session: 2021-22)**

S.N.	Course Code	Th/Pr	Subject	Type of Course	Teaching hours per week			T C	Examination Scheme				Total Marks
					L	T	P		Theory		Practical		
									EX	IN	EX	IN	
1	BC-6.1	Th	<b>Any one of the following</b> a. Corporate Tax Planning b. Banking and Insurance c. Management Accounting d. Computerised Accounting System	<b>Discipline-Specific Elective (DSE)-3</b>	3	1	4	70	30			100	
2	BC-6.2	Th	<b>Any one of the following</b> a. International Business b. Office Management and Secretarial Practice c. Fundamentals of Investment d. Consumer Protection	<b>Discipline-Specific Elective (DSE)-4</b>	3	1	4	70	30			100	
3	BC -6.3	Th	Personal Selling and Salesmanship	<b>Skill-Enhancement Elective Course (SEC)-4</b>	3	1	4	70	30			100	
4	BC -6.4	Th	Indian Economy	<b>Generic Elective (GE)-2</b>	3	1	4	70	30			100	
<b>Total Contact Hr per week: 30</b>			<b>Total Credit: 16</b>					<b>Grand Total Marks:</b>				<b>400</b>	



# Shri Rawatpura Sarkar University, Raipur

## Faculty of Commerce

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#### Semester-VI

(Effective from the session: 2021-22)

<b>Course Title</b>	<b>CORPORATE TAX PLANNING</b>				
<b>Course Code</b>	<b>BC-6.1 (a)</b>				
<b>Course Credits</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>TC</b>	
	<b>3</b>	<b>1</b>	<b>-</b>	<b>4</b>	
<b>Prerequisites</b>	Student should basic knowledge of corporate tax planning				
<b>Course Objectives</b>	To provide Basic knowledge of corporate tax planning and its impact on decision-making.				
<b>Course Contents</b>	<p><b>Unit 1: Introduction</b> Tax planning, tax management, tax evasion, tax avoidance; Corporate tax in India; Types of companies; Residential status of companies and tax incidence; Tax liability and minimum alternate tax; Tax on distributed profits</p> <p><b>Unit 2: Tax planning-1</b> Tax planning with reference to setting up of a new business: Locational aspect, nature of business, form of organization; Tax planning with reference to financial management decision - Capital structure, dividend including deemed dividend and bonus shares; Tax planning with reference to sale of scientific research assets</p> <p><b>Unit 3: Tax planning-2</b> Tax planning with reference to specific management decisions - Make or buy; own or lease; repair or replace Tax planning with reference to employees' remuneration Tax planning with reference to receipt of insurance compensation Tax planning with reference to distribution of assets at the time of liquidation</p> <p><b>Unit 4: Special provisions relating to non-residents</b> Double taxation relief; Provisions regulating transfer pricing; Advance rulings; Advance pricing agreement</p> <p><b>Unit 5: Tax planning with reference to business restructuring</b> Amalgamation, Demerger, Slump sale, Conversion of sole proprietary concern/partnership firm into company, Conversion of company into LLP, Transfer of assets between holding and subsidiary companies</p>				
<b>Course Outcomes</b>	<p>CO 1: Describe the provisions in the corporate tax laws.</p> <p>CO 2: Explain different types of incomes and their taxability and expenses and their deductibility.</p> <p>CO 3: Learn various direct and indirect taxes and their implication in practical situations.</p> <p>CO 4: Use various deductions to reduce the taxable income.</p>				
<b>Text Books</b>	<p>1. Vinod K. Singhania and Monica Singhania, <i>Corporate Tax Planning</i>. Taxmann Publications Pvt. Ltd., New Delhi.</p> <p>2. Girish Ahuja and Ravi Gupta. <i>Corporate Tax Planning and Management</i>. Bharat Law House, Delhi.</p> <p>3. Shuklendra Acharya and M.G. Gurha. <i>Tax Planning under Direct Taxes</i>. Modern Law Publication, Allahabad.</p>				
<b>Reference Books</b>	<p>1. D.P. Mittal, <i>Law of Transfer Pricing</i>. Taxmann Publications Pvt. Ltd., New Delhi.</p> <p>2. IAS – 12 and AS – 22.</p> <p>3. T.P. Ghosh, <i>IFRS</i>, Taxmann Publications Pvt. Ltd. New Delhi.</p>				

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#### Semester-VI

(Effective from the session: 2021-22)

<b>Course Title</b>	<b>Banking and Insurance</b>				
<b>Course Code</b>	<b>BC 6.1 (b)</b>				
<b>Course Credits</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>TC</b>	
	<b>3</b>	<b>1</b>	<b>-</b>	<b>4</b>	
<b>Prerequisites</b>	Student should basic knowledge of fundamentals Banking and Insurance				
<b>Course Objectives</b>	To impart knowledge about the basic principles of the banking and insurance				
<b>Course Contents</b>	<p><b>Unit 1: Introduction:</b> 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</p> <p><b>Unit 2: Cheques and Paying Banker</b> 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.</p> <p><b>Unit 3: Banking Lending</b> Principles of sound lending, Secured vs. unsecured advances, Types of advances, Advances against various securities.</p> <p><b>Unit 4: Internet Banking</b> 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.</p> <p><b>Unit V: Insurance</b> 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</p>				
<b>Course Outcomes</b>	<p>CO 1: Describe the provisions in the corporate tax laws.</p> <p>CO 2: Explain different types of incomes and their taxability and expenses and their deductibility.</p> <p>CO 3: Learn various direct and indirect taxes and their implication in practical situations.</p> <p>CO 4: Use various deductions to reduce the taxable income.</p> <p>CO 4: Working knowledge of principles and provisions of GST</p>				
<b>Text Books</b>	<ol style="list-style-type: none"> <li>1. Agarwal, O.P., <i>Banking and Insurance</i>, Himalaya Publishing House</li> <li>2. Satyadevi, C., <i>Financial Services Banking and Insurance</i>, S.Chand</li> <li>3. Suneja, H.R., <i>Practical and Law of Banking</i>, Himalya Publishing House</li> <li>4. Chabra, T.N., <i>Elements of Banking Law</i>, Dhanpat Rai and Sons</li> </ol>				
<b>Reference Books</b>	<ol style="list-style-type: none"> <li>1. Arthur, C. and C. William Jr., <i>Risk Management and Insurance</i>, McGraw Hill</li> <li>2. Saxena, G.S; <i>Legal Aspects of Banking Operations</i>, Sultan Chand and Sons</li> <li>3. Varshney, P.N., <i>Banking Law and Practice</i>, Sultan Chand and Sons</li> <li>4. Jyotsna Sethi and Nishwan Bhatia, <i>Elements of Banking and Insurance</i>, PHI Learning</li> </ol>				

**Board of studies**

Miss Stuti Baladhare

Dr. Dharmendra Singh

Dr. Shilpi Yadav



# Shri Rawatpura Sarkar University, Raipur

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### Bachelors of Commerce

#### Semester-VI

(Effective from the session: 2021-22)

<b>Course Title</b>	<b>MANAGEMENT ACCOUNTING</b>				
<b>Course Code</b>	<b>BC 6.1 (c)</b>				
<b>Course Credits</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>TC</b>	
	<b>3</b>	<b>1</b>	<b>-</b>	<b>4</b>	
<b>Prerequisites</b>	Student should basic knowledge of to provide the understanding of fundamentals of Management Accounting				
<b>Course Objectives</b>	To impart the students, knowledge about the use of financial, cost and other data for the purpose of managerial planning, control and decision making.				
<b>Course Contents</b>	<p><b>Unit 1: Introduction</b> Meaning, Objectives, Nature and Scope of management accounting, Difference between cost accounting and management accounting, Cost control and Cost reduction, Cost management</p> <p><b>Unit 2: Budgetary Control</b> 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.</p> <p><b>Unit 3: Standard Costing</b> 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.</p> <p><b>Unit 4: Marginal Costing</b> 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.</p> <p><b>Unit 5: Decision Making</b> 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</p> <p><b>Unit 5: Contemporary Issues</b> Responsibility Accounting: Concept, Significance, Different Responsibility Centres, Divisional Performance Measurement: Financial and Non-Financial measures. Transfer Pricing</p>				
<b>Course Outcomes</b>	<ol style="list-style-type: none"> <li>1. Demonstrate an understanding of key issues, methods, and theories in finance.</li> <li>2. Apply methods and theories of finance to specific cases.</li> <li>3. Evaluate property investment decisions using the discounted cash flow methodology.</li> <li>4. Analyse property performance indices and quantify the risk return trade-off between asset classes.</li> </ol>				
<b>Text Books</b>	<ol style="list-style-type: none"> <li>1. Charles T. Horngren, Gary L. Sundem, Dave Burgstahler, Jeff O. Schatzberg, <i>Introduction to Management Accounting</i>, Pearson Education.</li> <li>2. Anthony A. Atkinson, Robert S. Kaplan, Ella Mae Matsumura, S. Mark Young. <i>Management Accounting</i>. Dorling Kindersley(India) Pvt. Ltd.</li> <li>3. Singh, Surender. <i>Management Accounting</i>, Scholar Tech Press, New Delhi.</li> <li>4. Garrison H., Ray and Eric W. Noreen. <i>Managerial Accounting</i>. McGraw Hill.</li> </ol>				
<b>Reference Books</b>	<ol style="list-style-type: none"> <li>1. Goel, Rajiv, <i>Management Accounting</i>. International Book House,</li> <li>2. Arora, M.N. <i>Management Accounting</i>. Vikas Publishing House, New Delhi.</li> <li>3. Maheshwari, S.N. and S.N. Mittal. <i>Management Accounting</i>. Shree Mahavir Book Depot, New Delhi.</li> <li>4. Singh, S. K. and Gupta Lovleen. <i>Management Accounting – Theory and Practice</i>. Pinnacle Publishing House.</li> </ol>				

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#### Semester-VI

(Effective from the session: 2021-22)

<b>Course Title</b>	<b>COMPUTERISED ACCOUNTING SYSTEM</b>				
<b>Course Code</b>	<b>BC 6.1 (d)</b>				
<b>Course Credits</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>TC</b>	
	<b>3</b>	<b>1</b>	<b>-</b>	<b>4</b>	
<b>Prerequisites</b>	Basic knowledge computer accounting system				
<b>Course Objectives</b>	This course seeks to enhance the skills needed for computerized accounting system and to enable the students to develop simple accounting applications.				
<b>Course Contents</b>	<b>Unit-1: Computerized Accounting: Using Generic Software</b> Taxation: TDS, VAT and Service Tax Auditing in Computerized Accounting system: Statutory Audit, Voucher verification, Verification of related party transaction, CAAT: Various Tools <b>Unit-2: Designing Computerised Accounting System</b> Designing Computerised Accounting System using a DBMS Package Creating a voucher entry Form, preparing ledgers with SQL, Form, and Report Preparing Trial Balance with SQL and Report <b>Unit-3: Designing Accounting Support System</b> Designing Supplier and customers System for Accounting using Form, Query, Module, and Report; Designing Payroll System for Accounting using Form, Query, Module, and Report				
<b>Course Outcomes</b>	CO1: To introduce the students to Basic of Accounts and the usage of Tally for accounting purpose. CO2: To help students to work with well- known accounting software i.e. Tally ERP.9. Tally is an accounting package which is used for learning to maintain accounts. CO3: Demonstrate an understanding of various predefined inventory vouchers to suit the various business requirements and flexibility to create unlimited stock items, use simple to complex conversion units and generate invoices with the required information and dimensions. CO4: Demonstrate an understanding of how to maintain a payroll register. This helps to understand how to maintain management related information, statutory forms and reports in the prescribed formats such as: Pay Slip ,Payroll Statements, Attendance and Overtime Registers etc CO5: Develop the students use the Tally software, that helps to prepare Accounting, Payroll, Billing, Sales and Profit Analysis, Auditing Banking Inventory, Taxation such as GST, VAT, TDS, TCS etc				
<b>Text Books</b>					
<b>Reference Books</b>					



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(Effective from the session: 2021-22)

<b>Course Title</b>	<b>INTERNATIONAL BUSINESS</b>				
<b>Course Code</b>	<b>BC 6.2 (a)</b>				
<b>Course Credits</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>TC</b>	
	<b>3</b>	<b>1</b>	<b>-</b>	<b>4</b>	
<b>Prerequisites</b>	Basic knowledge of international business				
<b>Course Objectives</b>	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				
<b>Course Contents</b>	<p><b>Unit 1:</b>  a. <i>Introduction to International Business</i>: 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. <i>International Business Environment</i>: National and foreign environments and their components - economic, cultural and political-legal environments</p> <p><b>Unit –II</b>  a. <i>Theories of International Trade</i> – an overview (Classical Theories, Product Life Cycle theory, Theory of National Competitive Advantage); Commercial Policy Instruments - tariff and nontariff 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. <i>International Organizations and Arrangements</i>: WTO – Its objectives, principles, organizational structure and functioning; An overview of other organizations – UNCTAD; Commodity and other trading agreements (OPEC).</p> <p><b>Unit –III</b>  a. <i>Regional Economic Co-operation</i>: Forms of regional groupings; Integration efforts among countries in Europe, North America and Asia (NAFTA, EU, ASEAN and SAARC).  b. <i>International Financial Environment</i>: 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</p> <p><b>Unit –IV</b>  a. Organisational structure for international business operations; International business negotiations.  b. <i>Developments and Issues in International Business</i>: Outsourcing and its potentials for India; Role of IT in international business; International business and ecological considerations.</p> <p><b>Unit –V</b>  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)</p>				
<b>Course Outcomes</b>	The International Business concentration is designed for students pursuing a career in global business management in a variety of settings including for profit and not-for-profit organizations, industry and government. International Business focuses on the overview of the unique problems faced by firms engaging in international activities; the importance of understanding the foreign economic, social, political, cultural, and legal environment; the mechanics of importing and exporting; joint venture, franchising, and subsidiaries, international dimensions of management, marketing and accounting, and international financial management. The concentration will also explore the special problems of multi-national corporations; recent problems of the international economic system, as well as country-risk analysis.				
<b>Text Books</b>	1. Bhatia, R.C. <i>Principles of Office Management</i> , Lotus Press, New Delhi.. 2. Leffingwell and Robbinson: <i>Text book of Office Management</i> , Tata McGraw-Hill. 3. Terry, George R: <i>Office Management and Control</i> .				

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**Reference Books**

1. Ghosh, Evam Aggarwal: *Karyalaya Prabandh*, Sultan Chand & Sons.
2. Duggal, B: *Office Management and Commercial Correspondence*, Kitab Mahal.





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#### Semester-VI

(Effective from the session: 2021-22)

<b>Course Title</b>	<b>FUNDAMENTALS OF INVESTMENT</b>				
<b>Course Code</b>	<b>BC 6.2 (c)</b>				
<b>Course Credits</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>TC</b>	
	<b>3</b>	<b>1</b>	<b>-</b>	<b>4</b>	
<b>Prerequisites</b>	Basic knowledge of fundamentals of investment				
<b>Course Objectives</b>	To familiarize the students with different investment alternatives, introduce them to the framework of their analysis and valuation and highlight the role of investor protection.				
<b>Course Contents</b>	<p><b>Unit 1: The Investment Environment</b> The investment decision process, Types of Investments – Commodities, Real Estate and Financial Assets, the Indian securities market, the market participants and trading of securities, security market indices, sources of financial information, Concept of return and risk, Impact of Taxes and Inflation on return.</p> <p><b>Unit 2: Fixed Income Securities</b> Bond features, types of bonds, estimating bond yields, Bond Valuation types of bond risks, default risk and credit rating.</p> <p><b>Unit 3: Approaches to Equity Analysis</b> Introductions to Fundamental Analysis, Technical Analysis and Efficient Market Hypothesis, dividend capitalisation models, and price-earnings multiple approach to equity valuation.</p> <p><b>Unit 4: Portfolio Analysis and Financial Derivatives</b> Portfolio and Diversification, Portfolio Risk and Return; Mutual Funds; Introduction to Financial Derivatives; Financial Derivatives Markets in India</p> <p><b>Unit 5: Investor Protection</b> Role of SEBI and stock exchanges in investor protection; Investor grievances and their redressal system, insider trading, investors' awareness and activism</p>				
<b>Course Outcomes</b>	<ol style="list-style-type: none"> <li>1. Understand what institutional investors are and how they operate</li> <li>2. Identify the characteristics of the principal asset classes</li> <li>3. Identify and distinguish between the principal investment products</li> <li>4. Understand the importance of establishing investor preferences</li> <li>5. Understand the basic principles of portfolio construction</li> <li>6. Distinguish between active and passive portfolio strategies and styles</li> <li>7. Differentiate between equity and fixed income management styles</li> <li>8. Understand the interaction between institutional investors and brokers/investment banks</li> </ol>				
<b>Text Books</b>	<ol style="list-style-type: none"> <li>1. C.P. Jones, <i>Investments Analysis and Management</i>, Wiley, 8th ed.</li> <li>2. Prasanna Chandra, <i>Investment Analysis and Portfolio Management</i>, McGraw Hill Education</li> <li>3. R.P. Rustogi, <i>Fundamentals of Investment</i>, Sultan Chand &amp; Sons, New Delhi.</li> </ol>				
<b>Reference Books</b>	<ol style="list-style-type: none"> <li>1. N.D. Vohra and B.R. Bagri, <i>Futures and Options</i>, McGraw Hill Education</li> <li>2. Mayo, <i>An Introduction to Investment</i>, Cengage Learning.</li> </ol>				



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#### Semester-VI

(Effective from the session: 2021-22)

<b>Course Title</b>	<b>Consumer Protection</b>				
<b>Course Code</b>	<b>BC 6.2 (d)</b>				
<b>Course Credits</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>TC</b>	
	<b>3</b>	<b>1</b>	<b>-</b>	<b>4</b>	
<b>Prerequisites</b>	Basic knowledge of Consumer Protection				
<b>Course Objectives</b>	This paper seeks to familiarise the students with of their rights as a consumer, the social framework of consumer rights and legal framework of protecting consumer rights. It also provides an understanding of the procedure of redress of consumer complaints, and the role of different agencies in establishing product and service standards. The student should be able to comprehend the business firms' interface with consumers and the consumer related regulatory and business environment.				
<b>Course Contents</b>	<p><b>Unit 1: Conceptual Framework</b>  <b>Consumer and Markets:</b> Concept of Consumer, Nature of markets, Concept of Price in Retail and Wholesale, Maximum Retail Price (MRP) and Local Taxes, Fair Price, labeling and packaging  <b>Experiencing and Voicing Dissatisfaction:</b> Consumer Satisfaction/dissatisfaction-Grievances complaint, Consumer Complaining Behaviour: Alternatives available to Dissatisfied Consumers; Internal and External Complaint handling: Corporate Redress Systems and Public Redress Systems  <b>Unit 2: The Consumer Protection Act, 1986 (CPA)</b>  <b>Objectives and Basic Concepts:</b> Consumer, goods, service, defect in goods, deficiency in service, spurious goods and services, unfair trade practice, restrictive trade practice.  <b>Organizational set-up under the Consumer Protection Act:</b> Advisory Bodies: Consumer Protection Councils at the Central, State and District Levels, Basic Consumer Rights; Adjudicatory Bodies: District Forums, State Commissions, National Commission: Their Composition, Powers, and Jurisdiction (Pecuniary and Territorial), Role of Supreme Court under the CPA.  <b>Unit 3: Grievance Redress Mechanism under the Consumer Protection Act, 1986:</b>  Who can file a complaint? Grounds of filing a complaint; Limitation period; Procedure for filing and hearing of a complaint; Disposal of cases, Relief/Remedy to be provided; Temporary Injunction, Enforcement of order, Appeal, frivolous and vexatious complaints; Offences and penalties.  <b>Seven Leading Cases decided under Consumer Protection Act:</b> Medical Negligence; Banking; Insurance; Housing &amp; Real Estate; Electricity, Water, and Telecom Services; Education; Defective Product; Unfair Trade Practice.  <b>Unit 4: Industry Regulators and Consumer Complaint Redress Mechanism</b>  i. Banking: RBI and Banking Ombudsman  ii. Insurance: IRDA and Insurance Ombudsman  iii. Telecommunication: TRAI  iv. Food Products: FSSAI (an overview)  v. Electricity Supply: Electricity Regulatory Commission  vi. Advertising: ASCI  <b>Unit 5: Consumerism in India</b>  <b>Consumer Movement in India:</b> Evolution of Consumer Movement in India. Formation of consumer organizations and their role in consumer protection, Recent developments in Consumer Protection in India, National Consumer Helpline, Citizens Charter, Product testing. <b>Quality and Standardization:</b> Voluntary and Mandatory standards; Role of BIS, Indian Standards Mark (ISI), Ag-mark, Hallmarking, Licensing and Surveillance; ISO: An overview</p>				
<b>Course Outcomes</b>	To understand several Consumer Rights against exploitation To trace out the growth and origin of consumer movement at global and national level To know several rights available to consumers under the Consumers protection and other related laws To understand the genesis of consumer protection laws in India				
<b>Text Books</b>	1. Khanna, Sri Ram, Savita Hanspal, Sheetal Kapoor, and H.K. Awasthi. <i>Consumer Affairs</i> ” (2007) Delhi University Publication. 2. Aggarwal, V. K. (2003). <i>Consumer Protection: Law and Practice</i> . 5th ed. Bharat Law House, Delhi, or latest edition. 3. Girimaji, Pushpa (2002). <i>Consumer Right for Everyone</i> Penguin Books.				

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	4. Nader, Ralph (1973). <i>The Consumer and Corporate Accountability</i> . USA, Harcourt Brace Jovanovich, Inc.
<b>Reference Books</b>	<ol style="list-style-type: none"><li>1. Sharma, Deepa (2011). <i>Consumer Protection and Grievance-Redress in India: A Study of Insurance Industry</i> (LAP LAMBERT Academic Publishing GmbH &amp; Co.KG, Saarbrucken, Germany.</li><li>2. Rajyalaxmi Rao, <i>Consumer is King</i>, Universal Law Publishing Company</li><li>3. Empowering Consumers e-book, <a href="http://www.consumeraffairs.nic.in">www.consumeraffairs.nic.in</a></li><li>4. ebook, <a href="http://www.bis.org">www.bis.org</a></li><li>5. <i>The Consumer Protection Act, 1986</i></li></ol>



# Shri Rawatpura Sarkar University, Raipur

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#### Semester-VI

(Effective from the session: 2021-22)

<b>Course Title</b>	Personal Selling and Salesmanship				
<b>Course Code</b>	BC 6.3				
<b>Course Credits</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>TC</b>	
	3	1	-	4	
<b>Prerequisites</b>	Basic knowledge of Personal Selling and Salesmanship				
<b>Course Objectives</b>	The purpose of this course is to familiarize the students with the fundamentals of personal selling and the selling process. They will be able to understand selling as a career and what it takes to be a successful salesman.				
<b>Course Contents</b>	<p><b>Unit 1:</b>  <b>Introduction to Personal Selling:</b> Nature and importance of personal selling, myths of selling, Difference between Personal Selling, Salesmanship and Sales Management, Characteristics of a good salesman, types of selling situations, types of salespersons, Career opportunities in selling, Measures for making selling an attractive career.</p> <p><b>Unit- II</b>  <b>Buying Motives:</b> Concept of motivation, Maslow's theory of need hierarchy; Dynamic nature of motivation; Buying motives and their uses in personal selling</p> <p><b>Unit- III</b>  <b>Selling Process:</b> Prospecting and qualifying; Pre-approach; Approach; Presentation and demonstration; handling of objections; Closing the sale; Post sales activities.</p> <p><b>Unit- IV</b>  <b>Sales Reports:</b> reports and documents; sales manual, Order Book, Cash Memo; Tour Diary, Daily and Periodical Reports; Ethical aspects of Selling</p>				
<b>Course Outcomes</b>	<p>will be able to explain the concepts of sales management, personal selling and sales task.</p> <p>will be able to explain the personal sale strategies and environmental factors that affect the personal sales.</p> <p>will be able to explain the preparations before contact the customer, how and when salesperson deal with a customer, ways of identifying customer needs and submission of the product to the customer.</p> <p>will be able to comprehend the stages of sales process in retail.</p> <p>will be able to explain the preparations before contact the customer, how and when salesperson deal with a customer, ways of identifying customer needs and submission of the product to the customer.</p> <p>will be able to recognize the formal and non-formal structures in sales organizations, what are the differences between them, the basic principles of organizations of sales force.</p>				
<b>Text Books</b>	<ol style="list-style-type: none"> <li>1. Spiro, Stanton, and Rich, <i>Management of the Sales force</i>, McGraw Hill.</li> <li>2. Rusell, F. A. Beach and Richard H. Buskirk, <i>Selling: Principles and Practices</i>, McGraw Hill</li> <li>3. Futrell, Charles, <i>Sales Management: Behaviour, Practices and Cases</i>, The Dryden Press.</li> <li>4. Still, Richard R., Edward W. Cundiff and Norman A. P. Govoni, <i>Sales Management: Decision Strategies and Cases</i>, Prentice Hall of India Ltd., New Delhi,</li> </ol>				
<b>Reference Books</b>	<ol style="list-style-type: none"> <li>1. Johnson, Kurtz and Schueing, <i>Sales Management</i>, McGraw Hill</li> <li>2. Pedesson, Charles A. Wright, Milburn d. And Weitz, Barton A., <i>Selling: Principles and Methods</i>, Richard, Irvin</li> <li>3. Kapoor Neeru, <i>Advertising and personal Selling</i>, Pinnacle, New Delhi.</li> </ol>				

Board of studies

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# Shri Rawatpura Sarkar University, Raipur

## Faculty of Commerce

### Bachelors of Commerce

#### Semester-VI

(Effective from the session: 2021-22)

<b>Course Title</b>	<b>INDIAN ECONOMY</b>				
<b>Course Code</b>	<b>BC 6.4</b>				
<b>Course Credits</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>TC</b>	
	<b>3</b>	<b>1</b>	<b>-</b>	<b>4</b>	
<b>Prerequisites</b>	Basic knowledge of Indian economy				
<b>Course Objectives</b>	This course seeks to enable the student to grasp the major economic problems in India and their solutions. It also seeks to provide an understanding of modern tools of macro-economic analysis and policy framework.				
<b>Course Contents</b>	<p><b>Unit 1: Basic Issues and features of Indian Economy</b>            Concept and Measures of Development and Underdevelopment; Human Development; Composition of national income and occupational structure</p> <p><b>Unit 2: Policy Regimes</b>            a) The evolution of planning and import substituting industrialization.            b) Economic Reforms since 1991.            c) Monetary and Fiscal policies with their implications on economy</p> <p><b>Unit 3: Growth, Development and Structural Change</b>            a) The experience of Growth, Development and Structural Change in different phases of growth and policy regimes across sectors and regions.            b) The Institutional Framework: Patterns of assets ownership in agriculture and industry; Policies for restructuring agrarian relations and for regulating concentration of economic power;            c) Changes in policy perspectives on the role of institutional framework after 1991.            d) Growth and Distribution; Unemployment and Poverty; Human Development; Environmental concerns.            e) Demographic Constraints: Interaction between population change and economic development.</p> <p><b>Unit 4: Sectoral Trends and Issues</b>            a) <i>Agriculture Sector</i>: Agrarian growth and performance in different phases of policy regimes i.e. pre green revolution and the two phases of green revolution; Factors influencing productivity and growth; the role of technology and institutions; price policy, the public distribution system and food security.            b) <i>Industry and Services Sector</i>: Phases of Industrialisation – the rate and pattern of industrial growth across alternative policy regimes; Public sector – its role, performance and reforms; The small scale sector; Role of Foreign capital.            c) <i>Financial Sector</i>: Structure, Performance and Reforms. Foreign Trade and balance of Payments: Structural Changes and Performance of India's Foreign Trade and Balance of Payments; Trade Policy Debate; Export policies and performance; Macro Economic Stabilisation and Structural Adjustment; India and the WTO, Role of FDI, Capital account convertibility,</p> <p><b>Unit 5: Inflation, Unemployment and Labour market</b>            Inflation: Causes of rising and falling inflation, inflation and interest rates, social costs of inflation; Unemployment – natural rate of unemployment, frictional and wait unemployment. Labour market and its interaction with production system; Phillips curve, the trade-off between inflation and unemployment, sacrifice ratio, role of expectations adaptive and rational</p>				
<b>Course Outcomes</b>	CO1. Develop ideas of the basic characteristics of Indian economy, its potential on natural resources. CO2. Understand the importance, causes and impact of population growth and its distribution, translate and relate them with economic development. CO3. Grasp the importance of planning undertaken by the 13 government of India, have knowledge on the various objectives, failures and achievements as the foundation of the ongoing planning and economic reforms taken by the government. CO4. Understand agriculture as the foundation of economic growth and development, analyse the progress and changing nature of agricultural sector and its contribution to the economy as a whole. CO5. Not only be aware of the economy as a whole, they would understand the basic features of				

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### Bachelors of Commerce

#### Semester-VI

(Effective from the session: 2021-22)

	Mizoram's economy, sources of revenue, how the state government finance its programmes and projects
<b>Text Books</b>	<ol style="list-style-type: none"><li>1. Mishra and Puri, <i>Indian Economy</i>, Himalaya Publishing House</li><li>2. IC Dhingra, <i>Indian Economy</i>, Sultan Chand &amp; Sons</li><li>3. Gaurav Dutt and KPM Sundarum, <i>Indian Economy</i>, S. Chand &amp; Company.</li><li>4. Uma Kapila (ed), "<i>Indian Economy since Independence</i>", Relevant articles.</li><li>5. Bhagwati, J. and Desai, P. <i>India: Planning for industrialization</i>, OUP, Ch 2.</li><li>6. Patnaik, Prabhat. <i>Some Indian Debates on Planning</i>. T. J. Byres (ed.). <i>The Indian Economy: Major Debates since Independence</i>, OUP.</li></ol>
<b>Reference Books</b>	<ol style="list-style-type: none"><li>1. Ahluwalia, Montek S. <i>State-level Performance under Economic Reforms in India</i> in A. O. Krueger. (ed.). <i>Economic Policy Reforms and the Indian Economy</i>, The University of Chicago Press.</li><li>2. Mankiw, N. Gregory. <i>Principles of Macroeconomics</i>. Cengage Learning</li><li>3. Rudiger Dornbusch, Stanley Fischer, and Richard Startz, <i>Macroeconomics</i>. McGraw-Hill Education</li><li>4. Oliver J. Blanchard, <i>Macroeconomics</i>, Pearson Education</li><li>5. G. S. Gupta, <i>Macroeconomics: Theory and Applications</i>, McGraw-Hill Education</li><li>6. Paul A Samuelson, William D Nordhaus, Sudip Chaudhuri, <i>Macroeconomic</i>, McGraw-Hill Education</li></ol>

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