

**MAJOR MANDATORY
INTRODUCTION TO SERVICE SECTOR**

PROGRAM	B.COM
SEMESTER	II
COURSE TITLE	INTRODUCTION TO SERVICE SECTOR
VERTICLE /CATEGORY	A/MAJOR MANDATORY (CORE)
COURSE LEVEL	4.5
COURSE CODE	
COURSE CREDIT	2
HOURS PER WEEK THEORY	2
HOURS PER WEEK PRACTICAL/TUTORIAL	NA

ORGANISATION OF THE COURSE		
UNIT NO	COURSE UNITS AT A GLANCE	TOTAL HOURS
1	Concept of Services and Recent Trends in Service Sector	15
2	Retailing and E-Commerce	15
TOTAL HOURS		30

COURSE DESIGN

Unit 1: Concept of Services and Recent Trends in Service Sector

- **Services**

Introduction: Meaning, Characteristics, Scope and Classification of Services –Importance of service sector in the Indian context. Services Mix, - Product, Place, Price, Promotion, Process of Services delivery, Physical evidence and people. Opportunities and challenges in service sector.

- **Recent trends in service sector**

ITES Sector: Concept and scope of BPO, KPO, LPO and ERP. **Banking and Insurance-FDI** and its impact on Banking and Insurance Sector in India, **Logistics:** Net working – Importance – Challenges

PEDAGOGICAL APPROACH : Lecture, Case Study and Assignment

Unit 2: Retailing and E-Commerce

- **Retailing**

Introduction: Concept of organized and unorganized retailing , Trends in retailing, **Retail Format:** Store format, Non – Store format, Store Planning, design and layout **Retail Scenario:** Retail Scenario in India and Global context – Prospects and Challenges in India.

- **E-Commerce**

Introduction: Meaning, Features, Functions and Scope of E-Commerce-Importance and Limitations of E-Commerce. **Types of E-Commerce:** Basic ideas and Major activities of B2C, B2B, C2C. **Present status of E-Commerce in India:** Transition to E-Commerce in India, E- Transition Challenges for Indian Corporates.

PEDAGOGICAL APPROACH:- Visit, Case Study Lecture

REFERENCES:-

- Business Organisation Management Maheshwari, Rajendra P ,Mahajan, J.P., International Book House
- Business Organisation, Maheshwari, Rajendra P, Mahajan, J.P., International Book House
- Introduction To Commerce, Vikram, Amit, Atlantic Pub
- A Course Book On Business Environment, Cherunilam, Francis, Himalaya Pub
- Business Environment, Cherunilam, Francis, Himalaya Pub
- Essentials Of Business Environment, Aswathappa, K., Himalaya Pub
- Essentials Of Business Environment, Aswathappa, Himalaya Pub
- Strategic Management, Kapoor, Veekkas, Taxmann
- Strategic Management, David, Fred R., Phi Learning
- Strategic Management, Bhutani, Kapil, Mark Pub.
- Strategic Management, Bhutani, Kapil, Mark Pub.
- Entrepreneurship, Hisrich, Robert D, Mc Graw Hill
- Entrepreneurship Development, Sharma, K.C., Reegal Book Depot
- Service Marketing, Temani, V.K., Prism Pub • Service Marketing, Temani, V.K., Prism Pub
- Management Of Service Sector, Bhatia, B S, V P Pub

**Total 50 Marks:30 Marks External and 20 Marks Internal
For Major Subject: 30 Marks with 2 Credits/ For Minor Subject with 2 Credits**

30 Marks External

DURATION: 1 Hour

MARKS: 30

Any 2 out of 3

Q. 1 Answer the following (15 Marks)

- a.
- b.

Q. 2 Answer the following (15 Marks)

- a.
- b.

Q. 3 Answer the following (15 Marks)

- a.
- b.

20 Marks Internal

- | | |
|---------------------|------------|
| 1) Class Test | (05 Marks) |
| 2) Assignment | (05 Marks) |
| 3) Presentation | (05 Marks) |
| 4) Group Discussion | (05 Marks) |
| 5) Quiz | (05 Marks) |
| 6) Case Study | (05 Marks) |

**Note: 1) Any Four out of the above can be taken for the internal Assessment.
2) The internal Assessment shall be conducted throughout the Semester.**

Mandate Course –II

Programme Name: B.com. (Business Economics)

Course Name: Microeconomics-II

Total Credit:4

University Assessment: 100 Marks

Pre-Requisite: This course, is designed to provide students with a comprehensive understanding of decision-making in various market scenarios and the strategic pricing techniques employed by firms.

Course Objectives:

- To define and identify characteristics of competitive markets.
- To understand how monopolistic firms set prices and quantities.
- To evaluate barriers to entry in oligopolistic markets.
- To assess pricing strategies in competitive markets.

Course Outcome:

CO1: Evaluate the efficiency of competitive markets and their role in resource allocation.

CO2: Understand how firms with market power can influence pricing and output levels.

CO3: Analyze strategic interactions among firms in oligopolistic markets.

CO4: apply pricing techniques to real-world scenarios and assess their effectiveness in achieving business objectives.

Modules	Units	Lecture Hours
1: Business Decisions in Competitive Markets	Perfect Competition-meaning and features,	15
	Demand Facing a Price-Taking Firm-Profit Maximization in the short-run.	
	Long-run analysis of a perfectly competitive firm and is competition always good?	

<p>2: Business Decisions for Firms with Market Power</p>	<p>Monopoly- Meaning, features and barriers to entry and rise of monopolies (E.g., Barriers Created by Government, Economies of Scale, Essential Input Barriers, Brand Loyalties, Consumer Lock-in, Network Effects and Sunk Cost).</p> <p>Monopolist demand curve, why a monopolist does not have a supply curve and the welfare cost of monopolies.</p> <p>Monopolistic Competition: Meaning and Features and the role of advertising in monopolistic competition.</p>	<p>15</p>
<p>3. Strategic Decision Making in Oligopoly Markets</p>	<p>Oligopoly: Meaning, features and examples</p> <p>The economics of co-operation: The Prisoner's Dilemma Model in the context of decision-making among oligopolistic firms.</p> <p>Market concentration under oligopoly and its impact on pricing power and competition. The Herfindahl Index as a measure of market concentration and its implications in business decision making.</p>	<p>15</p>
<p>4. Pricing Techniques</p>	<p>Importance of pricing in business strategy and its role in achieving financial and strategic goals.</p> <p>Primary objectives that businesses aim to achieve through pricing (e.g., profit maximization, market share growth, cost recovery, and value creation).</p> <p>Types of pricing techniques: Pricing of Multiple Products, Pricing of Joint Products, Transfer Pricing, Price Discrimination, Product Bundling, Cost Plus Pricing, Peak Load Pricing, Penetration Pricing, Price Skimming, Entry Detering Pricing, Every Day Low Pricing Strategy, Prestige Pricing, Price Lining, Value Pricing, Price Matching and Auction Pricing. (Note only meaning along with examples to be explained)</p>	<p>15</p>

Reference Books:

1. Christopher Thomas and Charles Maurice: Managerial Economics-Foundations of Business Analysis and Strategy, 12th Edition, McGraw Hill, 2020, New Delhi.
2. Dominick Salvatore and Siddhartha Rastogi: Managerial Economics-Principles and Worldwide Applications, Oxford University Press, 8th Edition, 2017, New Delhi.
3. H L Ahuja: Business Economics-Microeconomic Analysis, 13th Edition, S. Chand, 2016, New Delhi.
4. Ivan Png: Managerial Economics, 5th Edition, Routledge, 2016, New Delhi.
5. Michael R. Bye: Managerial Economics and Business Strategy, 4th edition, McGraw Hill, 2003.
6. N. Gregory Mankiw: Principles of Economics Cengage, 6th edition, 2017, New Delhi.
7. N. Gregory Mankiw, Mark P. Taylor, and Andrew Ashwin: Business Economics, 1st Edition, 2013, Cengage Learning.
8. R. Panneerselvam, P. Sivasankaran and P. Senthilkumar: Managerial Economics, 1st Edition, Cengage, 2018, New Delhi.
9. Robert Pindyck and Daniel Rubinfeld: Microeconomics, 8th Edition, Pearson, 2018, New Delhi
10. Smith, P., & Johnson, R. (2017). "Supply Curve in Monopoly Markets: An Examination of Absence and Implications" Review of Economics and Statistics, 3(92), 456-472.
11. Stucke, M. E. (2013). "Is competition always good?" Journal of Antitrust Enforcement, 1(1), 162-197.
12. Suma Damodaran: Managerial Economics, Oxford University Press, 2nd edition, 2010, New Delhi.

INTERNAL CONTINUOUS ASSESSMENT: 40%

Continuous Evaluation Pattern		
1.	Class Test based on objectives on-line/offline	20 marks
2.	Assignment/ Project / Presentation	20 marks
3.	Book review/Newspaper review (in any language)/ Case Study writing	20 marks
	Take best of TWO out of THREE from above	40 Marks

SEMESTER END EXAMINATION: 60%

Format of Question Paper		
Time: 2 Hours		Mark: 60
Note: 1. Attempt any Four questions out of Five . 2. Figures to the right indicate full marks.		
Q1	Answer the following question (Any 2)	15 Marks
A.		
B.		
C.		
Q2	Answer the following question (Any 2)	15 Marks
A.		
B.		
C.		
Q3	Answer the following question (Any 2)	15 Marks
A.		
B.		
C.		
Q4	Answer the following question (Any 2)	15 Marks
A.		
B.		
C.		
Q5	Write Short Notes (Any 3)(5 Marks Each)	15 Marks
A.		
B.		
C.		
D.		

Course	Accountancy & Financial Management -II (Semester II; Level 4.5)	Credits	02
Type	Major: Mandatory	No of Teaching hours	30
Evaluation/ Assessment	Total 50 marks = 30 Marks Semester End Evaluation and 20 Marks Continuous Evaluation		

Preface

Building on the foundational concepts covered in the previous semester, this course aims to equip learners with a deeper understanding of specialized accounting scenarios. It not only imparts theoretical knowledge but also emphasizes practical application, critical thinking, and decision-making skills essential for success in diverse business environments encouraging entrepreneurship.

The course constitutes of foundational and highly practical curriculum that plays a pivotal role in shaping versatile professionals in the fields of accounting and financial management. This curriculum equips learners with essential skills, ranging from navigating the complexities of incomplete financial records to understanding the intricacies of managing branches and handling insurance claims. The importance of this course lies in its ability to provide a holistic understanding of various accounting scenarios and their real-world applications. Learners emerge not only with a strong theoretical foundation but also with practical problem-solving skills crucial for success in dynamic business environments. The career prospects are equally diverse, spanning roles such as accountants, auditors, financial analysts, risk managers, and consultants, as well as opportunities for entrepreneurship. With its blend of theoretical knowledge and practical application, this course opens doors to a wide array of rewarding career paths in the ever-evolving fields of accounting, finance and business management.

Aims and Objectives

CO1	To employ the principles of departmental accounting involving expenses and inter-departmental transactions while preparing the final accounts of the departmental store.
CO2	To understand the characteristics of dependent branches and apply specific accounting methods for the preparation of the books of accounts.

Learning Outcomes

LO1	The learner will be able to figure out the impact of inter-departmental transfers and prepare the final accounts of the departmental store.
LO2	The learner will be able to define and articulate the characteristics that distinguish a dependent branch within a business structure and solve practical problems related to the preparation of accounts of the dependent branch in the books of the head office, demonstrating proficiency in implementing the Debtor's method and Stock & Debtor's method.

MODULES AT GLANCE

Module No	Content	No of Hours
1	Departmental Accounts.	15
2	Branch Accounts.	15
		30

Module No	Content	No of Hours
1	<u>Departmental Accounts</u> <ul style="list-style-type: none">• Introduction and meaning.• Basic Principles of Departmental Accounts.• Allocation of Expenses.• Inter-Departmental Transfers at Cost / Invoice Price.• Preparation of Final Accounts.	15
2.	<u>Branch Accounts</u> <ul style="list-style-type: none">• Introduction and Meaning.• Classification of Branch.• Accounting for Dependent Branch not maintaining full books• Debtor method and Stock & Debtors method.	15

Reference Books

1. Introduction to Accountancy by T. S. Grewal, S. Chand and Company (P) Ltd., Delhi
2. Advanced Accountancy by R. L Gupta and M Radhaswamy, S. Chand and Company (P) Ltd., New Delhi
3. Modern Accountancy by Mukherjee and Hanif, Tata Mc. Grow Hill & Co. Ltd., Mumbai
Financial Accounting by Lesile Chandwickh, Pentice Hall of India Adin Bakley (P) Ltd.
4. Financial Accounting for Management by Dr. Dinesh Harsalekar, Multi-Tech. Publishing Co. Ltd., Mumbai.
5. Financial Accounting by P. C. Tulsian, Pearson Publications, New Delhi
6. Accounting Principles by Anthony, R.N. and Reece J.S., Richard Irwin Inc.
7. Financial Accounting by Monga, J.R. Ahuja, Girish Ahuja and Shehgal Ashok, Mayur Papers. New Delhi.

8. Indian Accounting Standards, Ashish Bhattacharya, Tata Mc. Grow Hill & Co. Ltd., Mumbai Financial Accounting by Williams , Tata Mc. Grow Hill & Co. Ltd., Mumbai
9. Company Accounting Standards by Shrinivasan Anand, Taxman.
10. Financial Accounting by V. Rajasekaran, Pearson Publications, New Delhi.
11. Introduction to Financial Accounting by Horngren, Pearson Publications.
12. Financial Accounting by M. Mukherjee. M. Hanif. Tata McGraw Hill Education Private Ltd; New Delhi

Semester End Evaluation: External 30 Marks

Time: 1 Hour

Question Paper Pattern: Attempt any 2 out of 3 questions.

Question No	Questions	Marks
Q1	Practical/ Theory	15
Q2	Practical/ Theory	15
Q3	Practical/ Theory	15
TOTAL		30

Note

1. Equal Weightage is to be given to all the modules.
2. 15 marks question may be subdivided into 8 marks + 7 marks, 10 marks + 5 marks and 5 marks + 5 marks + 5 marks. Internal options may be given however it is not mandatory.
3. Use of simple calculator is allowed in the examination.
4. Wherever possible more importance is to be given to the practical problems.

Continuous Evaluation: Internal (20 marks)

	Assessment/ Evaluation	Marks
1	Class Test during the lectures. (Physical/ Online mode). (Short notes/ MCQ's/ Match the Pairs/ Answer in one sentence/ puzzles)	10
2	Participation in Workshop/ Conference/Seminar/ Case Study/Field Visit/ Certificate Course/Projects/Assignments etc. (Physical/Online mode)	10