



Sunbeam
College for Women

An Autonomous Post Graduate College

BHAGWANPUR, VARANASI-221005 (U.P.)



B.Com. IV Sem.

ACADEMIC PLANNER

2024-25

Sunbeam College for Women, Bhagwanpur, Varanasi

B. Com. Fourth Semester (2024-25)

Income Tax Law and Accounts (Course Code: C010401T)

Suggested Readings:

1. Mehrotra, H.C. & Goyal S.P. : Income Tax Law and Accounts
2. Singhania, Vinod K. : Direct Taxes - Law and practice
3. Agrawal B.K. : Income Tax Law and Practices
4. Chandra, Mahesh & Shukla, D.C. : Income Tax Law and Practices
5. Prasad, Bhagawati : Income Tax and Practice
6. Ahuja, Giri & Gupta, Ravi : Systematic Approach to Income Tax

Sl. No.	Unit	Month	Week	No. of Lectures	Topics
1	I	January	5th	4	Taxation Policy of Raja Todarmal, Introduction, Important Definitions
2		Feburary	1st	1	Assessee, Person, Income
	2nd		5	Total Income, Assesment year and Previous year	
	3rd		5	Agricultural Income and its assessment, Residence and Tax Liability	
	4th		6	Residence and Tax Liability	
	5th		4	Exempted Incomes, Computation of Income under Salary head	
3	II	March	1st	1	Computation of Income under Salary head
			2nd	6	Computation of Income under Salary head
			3rd	3	Computation of Income from House Property
			4th	6	Profit and Gains from Business and Profession or Vocation
			5th	6	Computation of taxable income from Capital Gains
4	III	April	1st	5	Computation of taxable Income from other Sources
			2nd	5	Aggregation of Incomes and Deemed Incomes, Set-off and Carry forward of losses
			3rd	4	Deductions from Gross Total Income
			4th	6	Computation of Total Income of Individuals
			5th	3	Computation of Tax liability of Individuals
5	IV	May	1st	3	Clubbing of Income & Aggregation of Income
			2nd	6	Assesment Procedure
			3rd	5	Tax Deduction at source, Advance payment of tax
			4th	6	Tax Administration: Authorities

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B. Com. IV Semester (Session: 2024-25)

Fundamentals of Marketing & Digital Marketing (Course Code: C010402T)

References:

1. Kotler, Philip; Keller, Kevin Lane; Koshy, Abraham, and Mithileshwar Jha, Marketing Management: A South Asian Perspective, Pearson Education.
2. Palmer, Adrian, Introduction to Marketing, Oxford University Press, UK
3. Pride, William M., and D.C. Ferrell, Marketing: Planning, Implementation & Control, Cengage Learning
4. Chhabra, T.N., Principles of Marketing, Sun India Publication.
5. Zikmund, William G. and Michael D'Amico, Marketing: Creating and Keeping Customers in an E-Commerce World, Thomson Learning
6. Kumar, Arun & N. Meenakshi, Marketing Management, Vikas Publications. (Hindi and English)
7. Lamb, Charles W.; Hair, Joseph F., and Carl McDaniel, Principles of Marketing, South Western Publishing, Ohio
8. Majaro, Simon, The Essence of Marketing, Prentice Hall, New Delhi.
9. McCarthy, E. Jerome., and William D. Perreault, Basic Marketing, Richard D. Irwin
10. Etzel, Michael J., Walker, Bruce J., Staton, William J., and Ajay Pandit, Marketing Concepts and Cases, Tata McGraw Hill (Special Indian Edition).

Lecture Plan

Sl. No.	Unit	Month	Week	No. of Lectures	Topics
1	I	January	5th	2	Introduction: Nature, scope and importance of marketing; Evolution of marketing concepts: Marketing mix: Marketing environment Micro and Macro environmental factors.
					Consumer Behaviour – An Overview, Consumer buying process, Factors influencing consumer buying decisions
2	II	February	1st	1	Market Selection: Market segmentation – concept, importance and bases
			2nd	5	Target market selection: Product differentiation vs. market segmentation, Product: Meaning and importance. Product classifications; Concept of product mix
			3rd	5	Branding, Packaging and labelling; After-sales services; Product life-cycle; New Product Development. Pricing: Significance; Factors affecting price of a product; Major pricing methods; Pricing policies and strategies.
3	III	February	4th	6	Promotion: Nature and importance of promotion; Promotion Tools: advertising, personal selling, public relations; sales promotion and publicity – concept and their distinctive characteristics
			5th	4	Promotion mix; Factors affecting promotion mix decisions; and Integrated Marketing Communication Approach.
4	IV	March	1st	1	Distribution: Channels of distribution - meaning and importance; Types of distribution channels; Wholesaling and retailing; Factors affecting choice of distribution channel
			2nd	6	Distribution Logistics; Meaning, importance and decisions. Retailing: Types of retailing – store based and non store based retailing, chain stores
			3rd	3	Specialty stores, supermarkets, retail vending machines, mail order houses
			4th	6	Retail cooperatives; Management of retailing operations: an overview; Retailing in India: changing scenario. Recent developments in marketing: Social Marketing, Online Marketing, Direct Marketing
			5th	6	Retail cooperatives; Management of retailing operations: an overview

5	IV	April	1st	5	Retailing in India: changing scenario. Recent developments in marketing: Social Marketing, Online Marketing, Direct Marketing, Services Marketing
	I, II & III		2nd	5	Introduction of the digital marketing- Digital vs. Real Marketing, Digital Marketing Channels, Creating initial digital marketing plan, Content management, SWOT analysis, Target group analysis.
			3rd	4	Web design, Optimization of Web sites, MS Expression Web, Creating web sites, SEO Optimization, Writing the SEO content,. Google Ad Words- creating accounts, Google Ad Words- types.
			4th	6	Introduction to CRM. CRM platform, CRM models, CRM strategy. Introduction to Web analytics. Web analytics - levels
			5th	3	Introduction of social media marketing- social media marketing plan, facebook ads, Creating facebook Ads, Ads Visibility, Business opportunities and Instagram options, Optimization of instagram profiles, Integrating Instagram with a web site and other social networks, keeping up with Posts
6	IV	May	1st	3	Creating Business account on you Tube, Youtube advertising, Youtube analytics, E- mail marketing,e- mail Marketing plan, E-mail marketing Campaign analysis, keeping up with Conversations
			2nd	6	
			3rd	5	Digital Marketing Budgeting- Resource planning, Cost estimating,Cost budgeting,cost Control, Revision
			4th	6	

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Fundamentals of Entrepreneurship (Course Code: C010404T)

Suggested Readings:

1. Dynamics of Entrepreneurial Development and Management, Vasant Desai, Himalaya Publishing House
2. Innovation and Entrepreneurship, Peter Drucker, Harper Business, Reprint Edition
3. Entrepreneurial Development, C.B. Gupta and N. P. Srinivasan, S. Chand

Lecture Plan

Sl. No.	Unit	Month	Week	No. of Lectures	Topics
1	I	January	5th	2	Entrepreneurship: Meaning, Concept, Characteristics, Need, Functions.
2	I & II	February	1st	1	Entrepreneur: Meaning, Characteristics, Qualities
			2nd	5	Types of Entrepreneurs, Difference between Entrepreneurship and Entrepreneur; Difference between Entrapreneur, Intrapreneur and Manager
			3rd	5	Theories of Entrepreneurship, Entrepreneurship and Environment; EDP: Meaning, Need, Objective.
			4th	6	EDP: Steps, Outline, Achievements, Government Assistance and Objectives
			5th	4	Women Entrepreneurship: Meaning, Characteristics
3	II & III	March	1st	1	Women Entrepreneurship: Qualities, Problems
			2nd	6	Steps taken to help Women Entrepreneur, Promotion of a Venture: Concept of Projects, Project Identification
			3rd	3	Formulation and Report, Project Appraisal, Project Selection and Techniques
			4th	6	Raising of Funds: Concept, Need, Types
			5th	6	Raising of Funds: Sources
4	IV	April	1st	5	Small Business: Process of Establishing Small Business, Nature of Small Business
			2nd	5	Objectives and Importance of Small Business
			3rd	4	Role of Financial Institutions in Financing of Small Business
			4th	6	Infrastructural Facilities
			5th	3	Revision
5		May	1st	3	Legal Requirements of Establishment of New unit
			2nd	6	Entrapreneurial Consultancy Process
			3rd	5	Entrapreneurial Consultancy Methods
			4th	6	Revision of the Units with Practice Questions

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Tourism and Travel Management (Course Code: C010405T)

Suggested Readings:

1. Bhatia A. K., International Tourism, Sterling publishers Pvt. Ltd, New Delhi
2. Pran Nath Seth, Successful Tourism Management, Sterling publishers Pvt. Ltd, New Delhi
3. Ghosh Bishwanath, Tourism and Travel management, Vikas Publishing House Pvt. Ltd, New Delhi

Lecture Plan

Sl. No.	Unit	Month	Week	No. of Lectures	Topics
1	I	January	5th	4	Introduction to Travel: Meaning and definitions of tourism, traveler, excursionist, tourist
2		Feburary	1st	1	Objectives, nature and classification of tourism and tourist
	2nd		5	Growth and development of tourism	
	3rd		5	Forms of tourism: Inbound outbound, Domestic and international tourism	
	4th		6	The Modern Tour Industry: Package tours- Custom tours	
	5th		4	Tour wholesalers- Types of package tours: Independent package, Hosted tour	
3	II	March	1st	1	Escorted tour, Sightseeing tour group, Incentive and Convention Tour- Man Market Package Holidays
			2nd	6	Types of tour operations: Specialist tour operators:
			3rd	3	Specialist Tour Operators, Tour operators reliance on other organisation
			4th	6	Tour operations and documentation: Functions,
			5th	6	Sources of income, How to set up a Travel agency
4	III	April	1st	5	Procedures for approval of a Travel agency and tour operator,
			2nd	5	Travel documentation: Passports- various types and requirements- Procedure to apply for passport
			3rd	4	VISA- various types and requirements- Documents required for foreigners to visit India, Health check documents and Process for Encashment of Foreign currency
			4th	6	Impact of Tourism and Tourism Organisation: Tourism impact: Economic impact, Social impact, Cultural impact and Environmental impact
			5th	3	Strategies to overcome or reduce the negative impact of Tourism, Objectives, Functions of- United Nations World Tourism Organisation (UNWTO)

5	IV	May	1st	3	World Travel and Tourism Council (WTC), Pacific Asia Travel Association (PATA)
			2nd	6	International Air Transport Association (IATA), Travel Agents Association of India (TAAI)
			3rd	5	Indian Association of Tour Operators (IATO)
			4th	6	Federation of Hotel and Restaurant Association of India (FHRAI)

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Essentials of E-Commerce (Minor)

Suggested Readings:

1. Pandey, Concept of E- commerce
2. Nidhi Dhawan , Introduction to E commerce

Sl. No.	Unit	Month	Week	No. of Lectures	Topics
1	I	January	5th	4	Introduction : History of E- commerce
2	I	February	1st	4	Meaning & concept, E-commerce transaction process
			2nd	4	definition, features of E- commerce, Reasons for transaction online
			3rd	4	Working of E- commerce , Function, Impact of E Commerce
			4th	4	Advantage & limitation of E commerce, E commerce Vs Traditional commerce
			5th	4	Internet & Commerce: Evolution , Ecommerce and the internet
3	I & II	March	1st	1	Benefits of E commerce using internet, IT infrastructure: Internet, Intranet, Extranet
			2nd	4	Broad band technology, World wide web, E mail
			3rd	4	Issues to internet based E commerce, E- commerce application in B2C : Introduction, Customer shipping procedure on the internet , Products in B2C model
			4th	4	E-Brokers: Types, Broker based service online, Online travel tourism services; Features, The benefits & impact of E commerce on travel industry
			5th	4	Online stock trading, Online banking & its benefits, Online Financial services & its future
4	III & IV	April	1st	4	Application in B2B: Key technologies for B2B, Characteristics of the supplier oriented marketplace
			2nd	4	Buyer & Intermediate oriented marketplace , Just in time delivery in B2B
			3rd	4	Role & Advantages of B2B E commerce
			4th	4	Applications in Governance: EDI in Governance, E-Government
			5th	4	E Governance Applications of the internet: G2C concept
5	IV	May	1st	4	C2G concept, G2C concept, B2G, G2B
			2nd	4	G2 NGO, Advantages & Limitations of E Governance
			3rd	4	Role of the private sector in Governance
			4th	4	Revision of this unit (MCQ)

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Business English (Vocational)

Suggested Readings:

1. Rajendra Pal, J.S. Korlahalli, Essentials of Business Communication, Sultan Chand & Sons
2. Bovee, and Thill, Business Communication Today, Pearson Education

Lecture Plan

Sl. No.	Unit	Month	Week	No. of Lectures	Topics
1	I	January	5th	2	Application and Business Letter
2		February	1st	1	Application and Business Letter
			2nd	2	Format and Style
			3rd	2	Format and Style
			4th	2	Enquiries and Replies
			5th	2	Business Profile and proposal
3	II	March	1st	1	Office communication and notification, Circular and memo writing
			2nd	2	Personal writing: Designing visiting cards, letter pads
			3rd	2	Formal and informal greetings
			4th	2	Post cards
			5th	2	Invitation
4		April	1st	2	Acceptance
			2nd	2	Refusal
			3rd	2	Advanced Resume Writing
			4th	2	Reading Comprehension
			5th	2	Reading Comprehension
5	III	May	1st	2	Synonyms
			2nd	2	Antonyms
			3rd	2	Idioms
			4th	2	Phrases

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Physical Education and Yoga (Co-curricular) Course Code: Z040401

Suggested Readings:

1. Singh, Ajmer, Physical Education and Olympic Abhiyan, "Kalyani Publishers", New Delhi
2. Patel, Kamlesh ML, Physical Education, "Agrawal Publishers", Agra
3. Panday, Preeti, Sharirik Shiksha Sankalan, Khel Sanskriti Prakashan, Kanpur

Lecture Plan

Sl. No.	Unit	Month	Week	No. of Lectures	Topics
1	I	January	4th	1	Meaning, definition, aim and objective.
2		February	1st	1	Misconception of physical education.
			2nd	2	Need, Importance and scope of physical Education in the modern society.
			3rd	2	Physical education relation with general education.
			4th	2	Physical education in India before independence and after independence.
3	II	March	1st	1	Meaning, definition and importance of fitness and wellness. Components of fitness. Factor affecting fitness and wellness.
			3rd	2	Meaning and definition of obesity. Causes of obesity. Management of obesity. Health problems due to obesity.
			4th	2	Meaning, definition, importance of life style. factor affecting life style. Role of physical activity in the maintain of healthy lifestyle.
4	III	April	1st	2	Historical aspect of yoga. definition, types scopes, importance of yoga.
			2nd	2	Yoga relation with mental health and value education. Yoga relation with physical education and sports.
			3rd	2	Difference between asana and physical exercise.
			4th	2	Definition and classification of pranayama. difference between pranayama and deep breathing.
5	IV	May	1st	2	Meaning, types of traditional games-Gilli Danda, Canche, Stappu, Gutti, etc.
			2nd	2	Importance, benefits of traditional games. How to design traditional games.
			3rd	2	Meaning, definition of recreation. Scope and importance of recreation.
			4th	2	General principal of recreation, types of recreational activities. Aerobics and Zumba. (fit India movement)