

B.COM. (HONS.): SEMESTER - V	DSE – 1A:	BCH520D1A: BANKING AND INSURANCE
CREDITS: THEORY: 4; TUTORIAL: 2	MARKS: THEORY: 60; TUTORIAL: 30	
DSE-1 (OPTION – I)	TOTAL MARKS: 90	

BANKING AND INSURANCE

Objective: *To impart knowledge about the basic principles of the banking and insurance*

CONTENTS (THEORY):

Unit – 1

(Marks: 15)

Introduction:

Origin of banking: definition, banker and customer relationship, General and special types of customers, Origin and growth of commercial banks in India. Financial Services offered by banks, changing role of commercial banks, types of banks.

Unit – 2

(Marks: 15)

Bank Deposits and Advances

Deposits: Concept, significance and classification (time and demand deposits). Advances: Concept, significance and classification, principles of sound lending.

Unit – 3

(Marks: 15)

Insurance

Concept of risk, Types of business risk, Assessment and transfer, Basic principles of insurance: utmost good faith, Indemnity, Economic function, Proximate cause, Subrogation and contribution, Types of insurance: Life and Non-life, Re-insurance.

Unit – 4

(Marks: 15)

Insurance Regulatory and Development Authority of India, Organizational structure and powers, Role and functions, Emerging dimensions of Insurance.

TUTORIAL Unit – 5 and Unit – 6

(Marks: 30)

Demonstration of E-Banking

Fund transfer using Internet banking, Debit cards, Credit cards, mPay, NEFT, RTGS. (Invitation of bank official for practical demonstration).

Evaluation: Viva voce by internal Team(Concerned teacher and a senior faculty to be nominated by the concerned college principal)

Suggested Readings:

1. Gupta Anil, Mir M Amin and Amin Umar., *Banking and Insurance, Himalaya Publishing House*
2. Agarwal, O.P., *Banking and Insurance, Himalaya Publishing House* Satyadevi, C., *Financial Services Banking and Insurance, S.Chand*
3. Suneja, H.R., *Practical and Law of Banking, Himalya Publishing House*
4. Chabra, T.N., *Elements of Banking Law, Dhanpat Rai and Sons*
5. Arthur, C. and C. William Jr., *Risk Management and Insurance, McGraw Hill*
6. Saxena, G.S; *Legal Aspects of Banking Operations, Sultan Chand and Sons*
7. Varshney, P.N., *Banking Law and Practice, Sultan Chand and Sons*
8. Jyotsna Sethi and Nishwan Bhatia, *Elements of Banking and Insurance, PHI Learning*

Note: Latest edition of text books may be used.

B.COM. (HONS.): SEMESTER - V	DSE – 1B: BCH520D1B: COMPUTERIZED ACCOUNTING SYSTEM
CREDITS: THEORY: 4; TUTORIAL: 2	MARKS: THEORY: 60; TUTORIAL: 30
DSE-1 (OPTION – II)	TOTAL MARKS: 90

COMPUTERIZED ACCOUNTING SYSTEM

Objectives: This course seeks to enhance the skills needed for computerized accounting system and to enable the students to develop simple accounting applications.

CONTENTS (THEORY):

Unit - 1

(Marks: 15)

Basics: Review basic spreadsheet concepts, Review and apply basic accounting concepts, Prepare spreadsheets and charts for financial statements, financial analyses, and supporting schedules, including a complete accounting worksheet and financial statement project. Learn appropriate use of spreadsheet formulas and functions as required, such as specialized functions, databases, pivot tables/charts and what if analysis.

Unit - 2

(Marks: 15)

MAINTAINING CHART OF ACCOUNTS IN ERP: Introduction-Getting Started with ERP - Mouse/Keyboard Conventions-Company Creation-Shuta Company-Select a Company-Alter Company Details-Company Features and Configurations-F11: Company Features-F12: Configuration-Chart of Accounts-Ledger-Group-Ledger Creation-Single Ledger Creation-Multi Ledger Creation-Altering and Displaying Ledgers-Group Creation-Single Group Creation-Multiple Group Creation-Displaying Groups and Ledgers-Displaying Groups-Display of Ledgers-Deletion of Groups and Ledgers – P2P procure to page.

Unit - 3

(Marks: 15)

MAINTAINING STOCK KEEPING UNITS (SKU): Introduction-Inventory Masters in ERP - Creating Inventory Masters-Creation of Stock Group-Creation of Units of Measure-Creation of Stock Item-Creation of Godown-Defining of Stock Opening Balance in ERP Stock Category-Reports.

Unit - 4

(Marks: 15)

RECORDING DAY-TO-DAY TRANSACTIONS IN ERP: Introduction-Business Transactions-Source Document for Voucher-Recording Transactions in ERP - Accounting Vouchers-Receipt Voucher (F6)-Contra Voucher (F4)-Payment Voucher (F5)-Purchase Voucher (F9)-Sales Voucher (F8)-Debit Note Voucher-Credit Note (Ctrl+F8)-Journal Voucher (F7).

TUTORIAL Unit – 5 and Unit – 6

(Marks: 30)

Using of Tally Software to prepare the following of a notional company:-

1. Journal and ledger.
2. Subsidiary books.
3. Income statement.
4. Balance sheet

Each student is required to demonstrate the use of Tally Software of the above and the concerned teacher shall evaluate the students individually.

B.COM. (HONS.): SEMESTER - V	DSE – 1C:	BCH520D1C: ADVERTISING
CREDITS: THEORY: 4; TUTORIAL: 2		MARKS: THEORY: 60; TUTORIAL: 30
DSE-1 (OPTION – III)		TOTAL MARKS: 90

ADVERTISING

Objective: *The objective of this course is to familiarize the students with the basic concepts, tools and techniques of advertising used in marketing.*

CONTENTS (THEORY):

Unit - 1 (Marks: 15)

Introduction

Advertising: Meaning, Nature and Objectives; DAGMAR approach; Pros & Cons of Advertising; Types of advertising; Advertising as a communication process; Advertising as a marketing tool; Audience analysis; Setting of Advertising Budget: Determinants and Major Methods.

Unit - 2 (Marks: 15)

Media Decisions

Media: Role, Types – their characteristics, merits and demerits; Media selection, Factors influencing media choice; Media scheduling; Internet as an advertising media,

Unit - 3 (Marks: 15)

Message Development and Advertising Agency

Advertising Creativity, Advertising appeals; Advertising copy, its qualities and elements, preparing ads for different media. Advertising Agency: Role, Types and Selection.

Unit - 4 (Marks: 15)

Evaluation and Recent Trends

Evaluating communication and sales effects; Pre- and Post-testing techniques. Social, ethical and legal aspects of advertising in India. Recent developments and issues in advertising.

TUTORIAL Unit – 5 and Unit – 6 (Marks: 30)

Case Studies of different companies on various aspects on advertising – advertising strategies, ad wars, morality Vs money etc. Presentation and written assignment of the case so studied.

Note: *Each student shall be required to prepare and submit an assignment and give a class presentation of the case so assigned by the teacher. The teacher shall evaluate the student accordingly.*

Suggested Readings:

1. *George E Belch, Michael A Belch, KeyoorPurani, Advertising and Promotion: An Integrated Marketing Communications Perspective (SIE), McGraw Hill Education.*
2. *S. Wats Dunn, and Arnold M. Barban. Advertising: It's Role in Marketing. Dryden Press.*
3. *Burnett, Wells, and Moriatty. Advertising: Principles and Practice. 5th ed. Prentice Hall of India, New Delhi.*
4. *Batra, Myers and Aakers. Advertising Management. PHI Learning.*
5. *Terence A. Shimp. Advertising and Promotion: An IMC Approach. Cengage Learning.*
6. *Sharma, Kavita. Advertising: Planning and Decision Making, Taxmann Publications.*
7. *JaishreeJethwaney and Shruti Jain, Advertising Management, Oxford University Press, 2012*
8. *Chunawala and Sethia, Advertising, Himalaya Publishing House.*
9. *Ruchi Gupta, Advertising, S. Chand & Co.*
10. *O'Guinn, Advertising and Promotion: An Integrated Brand Approach, Cengage Learning.*

Note: *Latest edition of text books may be used.*