

Syllabus for Semester 6

Academic Year: 2025-26

B. Com

Auditing and Assurance

Concept of auditor's independence; Independence and credibility of audit opinion; Standards on Auditing (SAs): meaning and importance, Role of SAs in ensuring audit quality and uniformity. Examination of transactions (vouching); Verification of assets and liabilities; Distinction between transaction testing and valuation/existence checking; Audit procedures for expense verification; Audit of travelling expenses: documents, authorization, fraud detection; Internal control system: meaning, objectives, and components; Role of internal control in achieving organizational objectives; Internal audit: meaning and functions; Reliance of statutory auditor on internal auditor's work; Factors determining extent of reliance; Audit planning: concept and importance; Audit programme: structure, significance, advantages, limitations; Audit working papers: meaning, types, and importance; Role of documentation in supporting audit conclusions

Financial Management

Capital Budgeting

Indian Financial System

Indian Capital Market

Indirect Tax

GST rate structure (CGST, SGST, IGST); Concept of composite and mixed supply; Tax liability in composite supply (single price, multiple items); Determination of applicable tax rate; Meaning and eligibility of Input Tax Credit; ITC ledger and electronic liability register; Rules for utilization of ITC: IGST credit adjustment, CGST and SGST utilization sequence, Computation of GST payable and carry forward of ITC; Determination of taxable value; Output tax calculation (inclusive and exclusive price); Input-output tax adjustment; Computation of GST payable in intra-state transactions; Taxable event under GST (supply); Meaning of taxable person; Overview of GST framework; Taxes subsumed and not subsumed under GST; Capital goods: meaning and treatment; Input Tax Credit: concept and significance; Role of ITC in avoiding cascading effect; Meaning of transaction value; Inclusions in value of supply: Taxes, duties, incidental expenses; Packing, commission, subsidies (excluding government subsidy); Importance in GST computation

Marketing Communication

Concept and process of marketing communication; AIDA Model: Meaning and stages (Attention, Interest, Desire, Action); Importance of marketing communication in business; Barriers to effective marketing communication; Personal communication: meaning and features; Non-personal communication: meaning and features; Differences between personal and non-personal communication; Role in integrated marketing communication; Concept and definition of social media marketing; Objectives of social media marketing; Role of platforms like Facebook, Instagram, X (Twitter); Customer engagement and brand building; Meaning and scope of digital marketing; Advantages of digital marketing; Tools and channels (SEO, email, content, social media); Relevance of digital marketing in the modern business environment; Emerging trends in digital marketing; Growth of social

media platforms; Opportunities in data analytics, AI, and automation; Career and business prospects in digital marketing

Retail Management and Marketing of Services

Definition and meaning of retailing; Nature and scope of retailing; Direct selling to ultimate consumers; Small quantity transactions; Variety of goods and services; Customer interaction and service orientation; Link between producers and consumers; Employment generation; Boost to consumption and demand; Support to small-scale industries; Contribution to GDP; Buying and assortment building; Storage and warehousing; Breaking bulk; Risk bearing; Providing information to customers; Definition and meaning of services; Distinction between goods and services; Intangibility; Inseparability; Variability; Perishability; Business services; Social services; Personal services; Financial services; Meaning of service customers; Factors influencing customer behaviour: Personal factors; Psychological factors; Social factors; Cultural factors; Contribution to GDP; Employment generation; Support to industrial growth; Infrastructure development; Improvement in quality of life; Tangibility vs Intangibility; Ownership transfer; Production and consumption; Standardisation; Storage capability

Rural Marketing and International Marketing

Concept of Rural Marketing; Definition and meaning; Nature and scope of rural marketing; Large market potential; Contribution to economic development; Employment generation; Rising rural income and consumption; Support to agricultural and allied sectors; Market size and density; Consumer behaviour; Infrastructure differences; Media and communication channels; Product preferences and pricing; **Rural Marketing vs Agricultural Marketing**; Scope (broad vs specific); Focus (consumer goods vs farm produce); Participants involved; Marketing channels; Objective and approach; **Rural Marketing Environment**; Low literacy levels; Poor infrastructure; Seasonal demand; Cultural and social influences; Scattered population; **Concept of International Marketing**; Definition and meaning; Nature and characteristics; **Features of International Marketing**; Cross-border transactions; Diverse market conditions; Government regulations and policies; Foreign exchange involvement; **Scope of International Marketing**; Export and import activities; Licensing and franchising; Foreign direct investment (FDI); Joint ventures and collaborations; Global branding and promotion; International Marketing Environment; Meaning and importance; **PESTEL Analysis (Elements)**; Political – Government policies, stability; Economic – Income levels, inflation, exchange rates; Social – Culture, lifestyle, demographics; Technological – Innovation, R&D, digitalisation; Legal – Laws, trade regulations; (Environmental factor may also be included if needed); Market Entry Strategies; Concept of Market Entry Strategies; Meaning and importance; Types of Entry Strategies; Exporting (advantage: low risk); Licensing (advantage: low investment); Franchising (advantage: rapid expansion); Joint venture (advantage: shared risk and resources); Wholly owned subsidiary (optional expansion); Strategic Tools; SWOC Analysis; Meaning and application; Components: Strengths; Weaknesses; Opportunities; Challenges; **Product Planning in International Marketing**; Standardisation vs Adaptation; Uniform product vs customised product; Cost efficiency vs market responsiveness; Global branding vs local preferences; Production scale vs flexibility; Risk vs competitiveness