St. Xavier's University, Kolkata

SYLLABUS FOR FOUR YEAR
Bachelor of COMMERCE
(B.Com)
SEMESTER VI

ACADEMIC YEAR: 2025-2026

PROGRAMME OUTCOMES:

PO1 - Critical Thinking: Take informed actions after identifying the assumptions that frame our thinking and actions, checking out the degree to which these assumptions are accurate and valid, and looking at our ideas and decisions (intellectual, organizational, and personal) from different perspectives.

PO2 - Effective Communication: Speak, read, write and listen clearly in person and through electronic media in English and in one Indian language, and make meaning of the world by connecting people, ideas, books, media and technology.

PO3 - Social Interaction: Elicit views of others, mediate disagreements and help reach conclusions in group settings.

PO4 - Effective Citizenship: Demonstrate empathetic social concern and equity centered national development, and the ability to act with an informed awareness of issues and participate in civic life through volunteering.

PO5 - Ethics: Recognize different value systems including your own, understand the moral dimensions of your decisions, and accept responsibility for them.

PO6 - Environment and Sustainability: Understand the issues of environmental contexts and sustainable development.

PO7 - Self-directed and Life-long Learning: Acquire the ability to engage in independent and life-long learning in the broadest context socio-technological changes.

FINANCIAL REPORTING & FINANCIAL STATEMENT ANALYSIS

[Course type: Discipline Specific Core]

[4 Credits]

Course Outcomes (COs):

After completing this course, learners will be able to –

CO1 Analyze corporate financial reporting requirements, including XBRL, CSR, and integrated reporting in the context of governance, stakeholder relations, and transparency.

CO2 Apply the diverse set of techniques in valuing tangible and intangible assets.

CO3 Evaluate the accounting treatment for intangible assets and asset impairment in compliance with Ind AS 38 and Ind AS 36.

CO4 Analyze financial statements and compare financial data *inter se* and with peers using traditional and modern tools.

CO5 Apply distress prediction models such as Beaver's Model and Altman's Z-Score to forecast corporate financial distress.

Course Content:

Module No.	Module Name	Topic(s)	Description	No. of Hours Allotted	Marks Allotted	Credit of each Module	Associated Course Outcome(s)
I	**Conceptual Framework of Financial Reporting**	Meaning and objectives of financial reporting Constituents of an Annual Report and Board of Directors' Report Concept of XBRL Reporting Segment Reporting, CSR Reporting and ESG Reporting Integrated Reporting and Value Added Statement (concepts only)	Overview and evolution of financial reporting	8	15%	0.6	CO1

II	**Valuation of Assets**	Valuation of Property Plant and Equipment as per Historical approach, Fair value measurement, Net realisable value, and Present Value Valuation of Intangible Assets Valuation of Inventory	Valuation of different classes of assets	10	15%	0.6	CO2
III	**Accounting for intangible assets and asset impairment**	Accounting for intangible assets as per Ind AS 38 Concept and accounting for impairment of assets as per Ind AS 36	Overview of pertinent Indian Accounting Standards.	12	20%	0.8	CO3
IV	**Techniques of Financial Statement Analysis**	Meaning, objectives, and limitations of Financial Statement Analysis Traditional techniques- Comparative and Common-size Financial Statements; Trend analyses	Traditional and modern approaches to analyze and compare financial statements	22	35%	1.4	CO4

		Ratio Analysis- Computation and interpretation of ratios for evaluation of performance (activity and profitability analyses) and health (liquidity, solvency, and structural analyses); Market and Cash flow ratios; Intra-firm and inter-firm comparisons using ratios					
		DuPont Analysis					
V	**Distress Analysis**	Concept and common causes underlying corporate financial distress	Univariate and Multivariate tools to predict corporate distress	8	15%	0.6	CO5
		Frameworks for predicting corporate distress- Beaver's Model and Altman's Z Score					

Suggested Readings

- Bhattacharjee, A. K. (2022). Financial accounting for business managers. PHI Learning Pvt. Ltd.
- Gibson, C. H. (2013). Financial statement analysis. Cengage Learning India Private Limited.
- Gupta, M., Kaur, H., & Gupta, R. (2019). Financial reporting and analysis. JSR Publishing House LLP.
- Lal, J., & Gauba, S. (2018). Financial reporting and analysis. Himalaya Publishing House.
- Soffer, L. C., & Soffer, R. J. (2006). Financial statement analysis: A valuation approach. Pearson Education.
- Tulsian, P. C., Tulsian, B., & Tulsian, T. (2022). Analysis of financial statements. Tcom Prints.
- Tulsian, P. C., Tulsian, B., & Tulsian, T. (2022). Corporate accounting. S. Chand Publication.

- Young, S. D., Cohen, J., & Bens, D. A. (2018). Corporate financial reporting and analysis: A global perspective. Wiley Publications.

Note: Latest edition of textbooks may be used.

Additional Readings

- Compendium of Statements and Standards of Accounting- The Institute of Chartered Accountants of India, New Delhi.
- Company Act 2013 and Company Rules as amended up to date
- Guidance notes issued by ICAI on relevant topics.

CO-PO Mapping:

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	H	M	L		M	H	M
CO2	H						M
CO3	H						H
CO4	H						H
CO5	H						M

* H means High relevance, M means Medium relevance, L means Low relevance.

Evaluation Plan:

CIA Plan

Evaluation Components	Mode	Full Marks	% Weightage (in 100 marks)	Scale Value (A)	PO (Rubrics)
CIA Written Test (WT)	Individual	50	20%	20	
Other Component	Group/ Individual	05	5%	05	
Attendance	Individual	05	5%	05	
Total				**30**	

End-Semester Examination

Evaluation Components	Mode	Full Marks	% Weightage (in 100 marks)	Scale Value (B)	PO (Rubrics)
End-Semester	Individual	100	70%	70	

Full Marks (A + B) = 100 Pass Marks 40

BANKING AND OTHER FINANCIAL INSTITUTION

[Course type: Discipline Specific Core]

[4 Credits]

Course Outcomes (COs):

After completing this course, learners will be able to –

CO1. Understand the Banking Fundamentals.
CO2. Analyze Banking Operations.
CO3. Evaluate Regulatory Frameworks.
CO4. Explore Financial Institutions.
CO5. Apply Banking Knowledge to Real-World Scenarios.

Course Content:

Module No.	Module Name	Topic(s)	Description	No. of Hours Allotted	Marks Allotted	Credit of each Module	Associated Course Outcome(s)
1	Introduction to Banking	Definition and functions of bank, Evolution of banking in India, General and Special types of customers, Types of banks- Public, Private, Cooperative, Regional Rural Banks (RRBs), Foreign, National Housing Bank, Small Industries Development Bank of India (SIDBI), Export-Import Bank of India (EXIM); Payment Banks, Small Finance Bank, NABARD, Overview of Banking Sector Reforms, Role of commercial banks in	This module provides a comprehensive understanding of the banking system, covering the evolution, definition, types and core functions of banks.	12	20%	0.8	CO1

		financial inclusion					
2	Operations of Banking	Types of deposits, Types of loans and advances, Principles of sound lending, Era of Internet Banking and its benefits, Mobile Banking, Virtual Banking, Universal Banking, Electronic Clearing System (ECS), E-payments, Electronic Fund Transfer (EFT), UPI, NACH, E-money, Balance Sheet of a Bank, special items of a Balance Sheet, CASA Ratio, Concept of Non-Performing Assets (NPAs)-Reasons for Non-Performing Assets and Measures to check Non-Performing Assets. Measures to check money laundering, Credit Score, Fintech	This module focuses on the operational aspects of banking, including the various types of deposits and loans offered by banks Students will also explore the process of loan disbursement, credit appraisal, and risk management strategies in banking operations.	18	30%	1.2	CO2
		Reserve Bank-Introduction. Emerging role of Reserve Bank of India in					

3	Regulation and developments in banking industry	Indian Banking System, Banking ombudsman, Tools of monetary policy, Basel norms implementation Basel II, Basel III & Basel IV, Capital adequacy norms, CAMELS Rating, Asset quality review, Duration gap analysis Introduction to mobile computing and Cloud computing, Artificial Intelligence: Concept, benefits and scope in banking industry, Fraud detection and risk management with the help of artificial intelligence		18	30%	1.2	CO 3
		Mutual Funds- Concept & benefits, Organisation of mutual funds, Types of mutual fund schemes, Risk and return in Mutual funds, Concept of net asset value, The Association of Mutual Funds in India (AMFI), Growth of Mutual Funds in India Insurance, Life	This module introduces students to non-banking financial institutions (NBFIs) and	12	20%	0.8	CO4 CO5

4	Other Financial Institutions	Insurance, General Insurance, Basic principles of insurance, LICI, GIC, Micro Insurance, Social insurance in India, Credit Rating, Credit Rating Agencies in India, Symbols used by Credit Rating Agencies in India Case studies on Banking and other financial institutions	other financial intermediaries.				

References:

1. Akerkar, R. (2018). Artificial intelligence for business. Basingstoke, UK: Springer Nature.
2. Bhole, L. M. Financial markets and institutions. New Delhi, India: Tata McGraw-Hill Publishing Company.
3. Boobier, T. (n.d.). AI and the future of banking. Wiley.
4. Gupta, P. K. Insurance and risk management. Mumbai, India: Himalaya Publishing House.
5. Jr. Black, K., & Jr. Skipper, H. Life and health insurance. New Delhi, India: Pearson Education.
6. Khan, M. Y. Indian financial system: Theory and practice. New Delhi, India: Vikas Publishing House.
7. Kumar, V., Gupta, K., & Kaur, M. Financial markets, institutions and financial services. New Delhi, India: Taxmann Publications.
8. Mishkin, F. S., Eakins, S. G., Jayakumar, T., & Manuj, H. Financial markets and institutions. New Delhi, India: Pearson Education.
9. Pathak, B. V. Indian financial system: Markets, institutions and services. New Delhi, India: Pearson Education.

CO-PO Mapping:

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	L	M					M
CO2	H	H	M				M
CO3		H	H	M			
CO4	M		H	H	M		L
CO5	H	M	M	H	H	M	M

* H means High relevance, M means Medium relevance, L means Low relevance.

Evaluation Plan:

CIA Plan

Evaluation Components	Mode	Full Marks	% Weightage (in 100 marks)	Scale Value (A)	PO (Rubrics)
CIA Written Test (WT)	Individual	50	20%	20	
Other Component	Group/ Individual	05	5%	05	
Attendance	Individual	05	5%	05	
Total				**30**	

End-Semester Examination

Evaluation Components	Mode	Full Marks	% Weightage (in 100 marks)	Scale Value (B)	PO (Rubrics)
End-Semester	Individual	100	70%	70	

Full Marks (A + B) = 100   Pass Marks 40

INDIRECT TAXES

[Course type: Discipline Specific Core]

[4 Credits]

Course Outcomes (COs):

After completing this course, learners will be able to –

CO1. Explain the basic concepts of Indirect Taxes like GST & Customs.
CO2. Understand various provisions regarding the taxability of goods and services with regards to place, time and amount.
CO3. Understand various compliances related to documentation of indirect taxes.
CO4. Knowledge of eligibility to obtain registration under GST Act.
CO5. Analyzing the differences regarding the provisions related to GST and Custom Duty.

Course Content:

Module No.	Module Name	Topic(s)	Description	No. of Hours Allotted	Marks Allotted	Credit of each Module	Associated Course Outcome (s)
I	Introduction	Difference between direct tax and indirect tax; Pre-GST indirect tax structure in India; GST council; Important terminologies: goods and services GSTN, GSTIN, Aggregate turnover, Business, Person, Taxable person, Taxable territory, Supplier, Recipient, Import of goods and services, Forward charge and Reverse charge, Goods and Service tax and its structure.	Theoretical Framework	7	11.67%	0.47	

	Registration	Requirement of registration; Persons liable to registered; Persons not required to be registered; Persons requiring registration without threshold limit; Procedure for registration; Voluntary registration; Registration of casual taxable person and non-resident taxable person; Cancellation of Registration. (Only theories, Practical questions are excluded).	Theoretical Framework of Registration under GST Act	5	8.33%	0.33	
II	Supply under GST & Exemptions	Meaning of taxable event; Supply as per GST Law; Supply of Goods and services; Supply of neither goods nor services i.e	Types of supply, taxability and exemptions.	5	8.33%	0.33	
		negative list; Deemed supply of Goods and services; Services provided by Govt/ Local Authority; Different types of supply: taxable supply, zero rated supply, exempted supply, continuous supply; composite or mixed Supply; Activities treated as supply under Schedule I or II. Practical questions. Exemptions under GS					

III	Value, Time & Place of Taxable Supply	Transaction is basis for valuation –when; Meaning of- Consideration, Market Value, Related person; Inclusion in transaction value; Exclusion from transaction value(Practical Problems on valuation of taxable supply)	Value of taxable supply of goods and services, determination of time of supply and place of supply	20	33.33%	1.33	
		Statutory time for issue of invoice for taxable supply of goods or services; Determination of time of supply of goods [Sec12(2) and Sec13(2)]; Option for advance upto Rs.1,000; Continuous supply of goods and services; Goods send on approval; Time of supply when GST					
		on goods or services payable on reverse charge basis; Time of supply in case of supply of voucher. Practical questions					
		Location of Supplier of goods or services – how to find out; Place of supply of goods (other than goods imported or exported); Place of supply of goods which are imported or exported; Place of supply of services (supplier and recipient are located in India); Practical questions					

IV	Input Tax Credit and GST Liability	Meaning of input tax u/s 2(62); Conditions for taking input tax credit; Time limit to avail input - Tax credit; conditions for claiming input tax credit; Input tax credit is allowed for payment of SGST,CGST,UTGST and IGST; Reversal of input tax credit- when; Supply of goods and services ineligible for ITC i.e. negative list; Input tax credit of capital goods – if depreciation claimed on capital goods, Input tax credit when person opt out of composition scheme (Practical Problems)	Calculation of Input tax credit, Output Tax and GST liability	10	16.67%	0.67	
	Composition Scheme	Definition of Composition Levy; Advantages and disadvantages of Composition Levy; Persons eligible for Composition scheme; Conditions and restrictions of composition levy; Effective date for Composition levy; Validity of Composition levy opted by registered person; Withdrawal from scheme of Composition levy (Practical Problems)	Taxability and exemptions under Composition Scheme.	5	8.33%	0.33	

V	Custom Duty	Definition as per Customs Act- Territorial Waters and Customs, Waters, Indian Customs Waters, Indian Exclusive Economic Zone; High Seas, Customs Station, Customs Bonded Warehouse, Customs Area, India, Import, Export. Different types of Custom Duty, Problems on Valuation for Custom Duty. Baggage and duty drawback (only theories)	Determination of taxable value and calculation of various types of custom duty	8	13.33%	0.53	

Suggested Readings

- Mundhra & Mundhra, (Prayas) Income Tax with Indirect Taxes, Lawpoint Publications.
- Singhania & Singhania, Students Guide to Indirect Taxes, Taxman
- Roy, S. K., Principles & Practices Of Indirect Taxes, ABS Publishing House.
- Vasudevan, J., Indirect Taxes, Eastern Book Company.
- ICAI inter study material

CO-PO Mapping:

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1							M
CO2							M
CO3					M		H
CO4							M
CO5							M

* H means High relevance, M means Medium relevance, L means Low relevance.

Evaluation Plan:

CIA Plan

Evaluation Components	Mode	Full Marks	% Weightage (in 100 marks)	Scale Value (A)	PO (Rubrics)
CIA Written Test (WT)	Individual	50	20%	20	
Other Component	Group/ Individual	05	5%	05	
Attendance	Individual	05	5%	05	
Total				**30**	

End-Semester Examination

Evaluation Components	Mode	Full Marks	% Weightage (in 100 marks)	Scale Value (B)	PO (Rubrics)
End-Semester	Individual	100	70%	70	

Full Marks (A + B) = 100 Pass Marks 40

PRINCIPLES OF MARKETING
[Course type: Discipline Specific Core]

[4 credits]

Course Outcome

At the end of the course, students will be able to

CO1: Identify the task and broad environmental factors to formulate marketing strategies

CO2: Understand the functions of marketing, the difference between marketing and selling and the impact of marketing on the organization and society.

CO3: Apply the concept and theories to fulfill the objectives of customer satisfaction with the help of segmenting, targeting, and positioning, and marketing mix elements

CO4: Analyze the evolving marketing environment, and the role of branding, consumer behaviour, improved communication platforms and new marketing applications in today's business environment.

CO5: Evaluate impact and effectiveness of marketing strategies formulated based on understanding of marketing environment, different dimensions of consumers, resource of organizations, and dynamic markets.

Module No	Module Name	Topic(s)	Description	No. of Hours allotted	Marks allotted (%)	Credit of each Module	Associated Course Outcome
1.	**Introduction to Marketing**	Concept, Nature, Scope and Importance of Marketing	Developing an understanding about Marketing and its environment and the difference between Marketing and selling	08	10	0.50	CO1, CO2, CO3, CO4, CO5
		Evolution of Marketing (Production, Product, Selling, Marketing, Holistic Marketing)					
		Marketing Mix (4Ps) and its importance					

		Difference between selling and marketing					
		Concept of Marketing environment and its importance in the formulation of marketing strategies					
		Micro/Task and Macro/Broad environmental factors					
2.	**Consumer Behaviour and STP Analysis**	***Consumer Behaviour:*** Concept and significance of consumer behaviour, levels of consumer decision making, consumer decision making process	Understanding the consumer decision-making process and the concept and applications of STP	12	20	0.75	CO3, CO4, CO5
		Market segmentation: Concept, Levels of Market Segmentation, Bases of Market segmentation (geographic, demographic, Lifestyle & psychographic, Behavioural, Usage, Benefit/USP), Effective segmentation criteria					
		Market targeting: Concept of Targeting, Patterns of Target Market Selection (Single-Segment concentration, Selective Specialisation, Product					

		Specialisation, Market Specialisation and Full-Market Coverage)						
		Market positioning: Concept and importance, Concept of Competitive Frame of reference, Category membership, and Points of Difference (PODs) and Points of Parity (POPs), Criteria for effective differentiation, Positioning errors, Concept of perceptual mapping, Brief concept of differentiation strategies						
		Concept and Importance, different product levels, Consumer goods classification	Understanding different dimensions of product and the idea of service and their role in creating value					
		Product differentiation possibilities, ***Concept of product mix and product line***, width, length, depth, and consistency of product mix, ***Product support services*** (Concept only) Product ***Adoption Process:*** Concept and stages						

3.	**Product and Service**	***Packaging:*** Concept, Levels of packaging, Functions and importance of ***Labelling:*** Concept, Role, importance and Functions		15	30	1	CO3, CO4, CO5
		Product Life-Cycle: Concept, Strategies followed at each stage ***New Product Development (NPD):*** Concept, Process, Risks					
		Concept of branding, concept of brand elements, Criteria for choosing brand elements, Characteristics of a good brand name					
		Services: Meaning and characteristics, Concept of extended marketing mix					
4.		Concept, how companies set price, Consumer psychology and pricing (reference price, price-quality inference, and price endings),	Developing the idea of pricing, pricing methods, and different kinds of pricing and role of pricing in creating value	12	15	0.50	
		Internal and external factor affecting pricing					
		Steps in setting price (setting the pricing objectives, determining demand, estimating cost,					

	Price	analysing competitor's costs, prices, and offers, setting a pricing method, and selecting the final price)					CO3, CO4, CO5
		How to adapt price (geographical pricing, price discounts and allowances, promotional pricing, differentiated pricing					
		New product pricing (price skimming, market-penetration pricing, economy pricing, premium pricing, psychological pricing)					
5.	**Distribution Channels and Promotion**	Difference between distribution structure and logistics, Concept and importance of marketing channel/distribution channel/trade channel, Difference between pull strategy and push strategy	Understanding the concept of marketing channel and promotion/communication and their elements and the role of promotion and distribution in communicating and delivering value	08	15	0.75	CO3, CO4, CO5
		Different levels of marketing channels, Channel design decisions, Factors affecting choice of distribution channel					
		Characteristics and functions of intermediaries in the distribution channel					

		Concept, nature and importance of promotion					
		Concept of Promotion mix/communication mix, Elements of promotion/communication mix (Advertising, Sales Promotion, Personal Selling, Public Relations and Publicity, Direct Marketing)					
		Concept of Integrated Marketing Communication (IMC). Factors leading to growth of IMC					
6.	**Recent Developments in Marketing**	***Social Marketing*** (concept only); ***Digital Marketing*** (concept only); ***Green Marketing*** (concept only); ***Neuromarketing*** (concept only); ***Consumerism*** (concept only)	Developing the idea of recent applications of marking and the importance of these developments	5	10	0.50	CO3, CO4, CO5

Suggested Readings:

1. Kotler, P., Keller, K. L., Koshy, A., & Jha, M. (2007). *Marketing Management: A South Asian Perspective* (12 ed.). Delhi: Dorling Kindersley (India) Pvt. Ltd.

2. Lovelock, C., & Wirtz, J. (2016). *SERVICES MARKETING: People, Technology, Strategy.* Singapore: World Scientific Publishing Co. Inc.

3. Saxena, R. (2019). *Marketing Management.* Noida: McGraw Hill (India) Private Limited.

4. Zeithaml, V. A., Gremler, D. D., Bitner, M. J., & Pandit, A. (2008). *Services Marketing.* New Delhi: Tata McGraw-Hill Publishing Company Limited .

5. Michael, J. Etzel, Bruce J. Walker, William J Stanton and Ajay Pandit. *Marketing: Concepts and Cases*. (Special Indian Edition)., McGraw Hill Education

6. Zikmund William G. and Michael D'Amico. *Marketing; Creating and Keeping Customers in an E-Commerce World*. Cengage Learning.

CO-PO Mapping

	PO1	**PO2**	**PO3**	**PO4**	**PO5**	**PO6**	**PO7**
CO1	H	M	H		M	H	M
CO2	H	H	H	M	H	M	
CO3	H	H	M	M	H	H	
CO4	M	M	M		M	H	M
CO5	H	M	M		H	M	M

CIA Plan

Evaluation Components	Mode	Full marks	Percentage of weight	Scale Value (A)	PO (Rubrics)
CIA written test (WT)	Individual	50	20%	20	CO1, CO2
Other component	Individual/Group	05	5%	05	
Attendance	Individual	05	5%	05	
Total				30	

END SEMESTER EXAMINATION

Examination Components	Mode	Full Marks	Percentage of weightage	Scale Value (B)	PO (Rubrics)
End semester written test	Individual	100	70%	70	CO1, CO2, CO3, CO4.CO5

Full Marks (A + B) = 100   Pass Marks 40

Integrated Marketing Communications

[Course type: Minor]

[4 credits]

Course Outcome

At the end of the course, students will be able to

CO1: Understand the concept of IMC and its importance in marketing.

CO2: Develop an idea about advertising and how to make an effective advertisement.

CO3: Analyse the elements of sales promotion and personal selling in the context of IMC.

CO4: Find out the role of direct marketing and public relations as element of IMC.

CO5: Evaluate the impact of integrated communication programme and ethics in marketing communications.

CO6: Identify the emerging trends in IMC.

Unit No.	Unit Name	Topic(s)	Description	Lecture Hours	Marks allotted (%)	Credit of each Module	Associated Course Outcome
1.	**Introduction to Integrated Marketing Communications (IMC)**	(a) Meaning and role of IMC in Marketing process, Evolution of IMC, Reasons behind the growth of IMC. (b) Promotional tools for IMC, IMC Planning Process, Role of IMC in Marketing.Benefits of IMC, One voice communication v/s IMC. (c) Communication process, Communication Response Hierarchy Models - AIDA model, Hierarchy of effects model. (d) Establishing objectives and Budgeting: Determining Promotional, Objectives, Sales v/s Communication Objectives, DAGMAR, Problems in setting objectives, setting objectives for the IMC Programme.	Understanding of IMC and its importance in marketing	10	15%	0.75	CO1
		(a) Features and functions of advertising, Advantages and disadvantages of advertising, Types of advertising.	Developing an idea of advertising and how to				

2.	**Advertising**	(b) Types of Media used for advertising along with its advantages and disadvantages. (c) Advertising process, Advertising strategies v/s advertising campaign, Role of advertising in IMC. (d) Monitoring success of advertising, Pre-testing and post testing methods, ROI on advertising.	make an effective advertiseme nt	10	25%	0.75	CO1, CO2
3.	**Sales Promotion and personal selling**	(a) Scope, Reasons for the growth, Advantages and disadvantages, Types of Sales Promotion. (b) Objectives and strategies of consumer promotion and trade promotion, Role of sales promotion as IMC tool, Evaluation of sales promotion campaign. (c) Features, Importance of personal selling, Steps in the personal selling process, Types of personal selling. (d) Advantages and disadvantages of personal selling, Role of personal selling in IMC.	Developing an understandi ng about sales promotion and personal selling	10	15%	0.75	CO1, CO3
4.	**Direct Marketing and Public Relations**	(a) Objectives, components and tools of direct marketing – direct mail, catalogues, direct response media, internet, telemarketing, alternative media. (b) Advantages and disadvantages, Evaluation of effectiveness of direct marketing, Role of direct marketing in IMC. (c)Types and tools of PR, Managing PR – Planning, implementation, evaluation and Research,, Sponsorship – definition, essentials of good sponsorship. (d) Major PR agencies in India and across Globe, Advantages and disadvantages, Measuring and improving PR, Role of PR in IMC.	Developing an understandi ng about direct marketing and public relations	10	15%	0.75	CO1, CO4
		(a) Evaluation process of IMC – Message Evaluations, Advertising tracking research – copy testing– emotional					

5.	**Evaluation and Ethics in Marketing Communication**	reaction test, cognitive Neuro science – online evaluation. (b) Behavioural Evaluation – sales and response rate, POPAI, Toll free numbers, QR codes. (c) Ethics and Marketing communication–stereotyping, targeting vulnerable customers, offensive brand messages – legal issues –Commercial free speech, misleading claims, puffery, fraud, questionable B2B practices.	Evaluate the impact of integrated communication programme and ethics in marketing communications	10	15%	0.50	CO1, CO2, CO3, CO4, CO5
6.	**Current Trends in IMC**	Impact of digital communications on IMC (a) Internet's impact on IMC. (b) Advertising on internet, PR through Internet Banner. (c) Sales promotion on Internet, direct marketing on internet.	Idea about the current trends in IMC	10	15%	0.50	CO2, CO3, CO4 CO5, CO6

Suggested Readings:

1. Advertising and Promotion: An Integrated Marketing Communications Perspective, George E Belch, Michael A Belch, McGraw-Hill Education, Year: 2017
2. Principles of Integrated Marketing Communications: An Evidence-based Approach, Lawrence Ang, Cambridge University Press, 2021
3. Advertising & Promotions: An IMC perspective, Kruti Shah and Alan D'Souza, Tata McGraw Hill
4. Integrated Marketing Communications: A Global Brand-Driven Approach, Philip J. Kitchen, Marwa E. Tourky, Springer International Publishing, 2022
5. Advertising Management,Rajeev Batra, John G. Myers, David A. Aaker, Prentice Hall, 1996
6. Integrated Marketing Communications: The holistic approach, Tony Yeshin, Butterworth-Heinemann, 1998
7. Integrated Advertising Promotion andMarketingCommunication, Clow, Kenneth E, Baack, Donald E, Pearson Edu, 2014
8. Integrated Marketing Communication, Dutta, Kirti, Oxford University Press, 2016
9. Integrated Marketing Communication: Concepts and Cases, Gopalakrishnan, P S, ICFAI University Press,2008

CO-PO Mapping

	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	M			M	H	M	M
CO2	M	H	H		H	M	
CO3	H	H	H	M	H		M
CO4	H	H	H	M	M	M	
CO5	H	H			H	M	M
CO6	H	H			H	M	M

CIA Plan

Evaluation Components	Mode	Full marks	Percentage of weight	Scale Value (A)	PO (Rubrics)
CIA written test (WT)	Individual	50	20%	20	CO1, CO2
Other component	Individual/Group	05	5%	05	
Attendance	Individual	05	5%	05	
Total				30	

END SEMESTER EXAMINATION

Examination Components	Mode	Full Marks	Percentage of weightage	Scale Value (B)	PO(Rubrics)
End semester written test	Individual	100	70%	70	CO1, CO2, CO3, CO4, CO5, CO6

Full Marks (A + B) = 100   Pass Marks 40