



# Sunbeam College for Women



Autonomous Post Graduate College  
Accredited 'A' Grade by NAAC  
BHAGWANPUR, VARANASI-221005 (U.P.)

## **B.Com. IV Sem.**

# **ACADEMIC PLANNER**

## **2025-26**

**Sunbeam College for Women, Bhagwanpur, Varanasi**  
**B.Com. IV Semester (Session: 2025-26)**  
**Corporate Accounting (Course Code: BC250401T)**

**References:**

1. Gupta RL Radhaswami M, Company Accounts Sultan Chand And Company (Hindi and English)
2. Maheshwari SN And Maheshwari SK Corporate Accounting Vikas Publishing (Hindi and English)
3. Jaiswal K S Corporate Accounting Both English And Hindi Shukla MC Grewal
4. Shukla MB Corporate Accounting Kitab Mahal
5. Babu, Deepak: Corporate Accounting, Navyug Publications, Agra (English and Hindi)
6. Shukla SM And Gupta KL Corporate Accountancy Sahitya Bhawan Publication

**Lecture Plan**

Sl. No.	Unit	Month	Week	No. of Lectures	Topics
1	I	January	2nd	5	Shares: Features, Types of Shares, Difference Between Preference Shares And Equity Shares, Share Capital And Its Types
			3rd	5	Issues, Forfeiture And Re Issue of Shares
			4th	5	Issues, Forfeiture And Re Issue of Shares
			5th	6	Redemption of Preference Shares
2	II	February	1st	6	Debentures: Features & Types, Issue And Redemption of Debentures
			2nd	6	Redemption of Debentures
			3rd	6	Profit Prior To Incorporation, Use of Profit and Loss Prior To Incorporation, Methods of Computing Profit and Loss Prior To Incorporation
			4th	6	Final Accounts, General Instruction For Preparation of Balance Sheet and Statement of Profit and Loss.
3	III	March	1st	1	Valuation of Goodwill: Meaning And Nature of Goodwill, Needs of Valuation of Goodwill
			2nd	6	Methods of Valuation of Goodwill
			3rd	5	Valuation of Shares, Need and Methods of Valuation of Shares
			4th	5	Methods of Valuation of Shares
			5th	1	Methods of Valuation of Shares

4	IV	April	1st	3	Accounting For Amalgamation of Companies As Per Indian Accounting Standard 14. Meaning, Characteristics And Objectives of Amalgamation, Kinds of Amalgamation
			2nd	6	Accounting For Amalgamation of Companies As Per Indian Accounting Standard 14
			3rd	5	Accounting For Amalgamation of Companies As Per Indian Accounting Standard 14
			4th	6	Accounting For Internal Reconstruction Internal and External
			5th	4	Accounting For Internal Reconstruction Internal and External
			<b>Subject Based Activity</b>		
			<p>An online, time-bound, Google Form-based quiz during <b>2nd week of March 2026</b>, will be conducted aimed at reinforcing key concepts, enabling continuous assessment through auto-evaluation, enhancing exam readiness, and supporting outcome-based learning.</p>		

# Sunbeam College for Women, Bhagwanpur, Varanasi

## B.Com. IV Semester (Session: 2025-26)

### Fundamentals of Marketing (C010402T) & Digital Marketing (C010403P)

#### 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	2nd	5	Introduction: Nature, scope and importance of marketing; Evolution of marketing concepts: Marketing mix: Marketing environment Micro and Macro environmental factors.
			3rd	5	Consumer Behaviour – An Overview, Consumer buying process, Factors influencing consumer buying decisions
			4th	5	Market Selection: Market segmentation – concept, importance and bases
			5th	6	Target market selection: Product differentiation vs. market segmentation, Product: Meaning and importance. Product classifications; Concept of product mix
2	II	February	1st	6	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.
			2nd	6	Promotion: Nature and importance of promotion; Promotion Tools: advertising, personal selling, public relations; sales promotion and publicity – concept and their distinctive characteristics;
			3rd	6	Promotion mix; Factors affecting promotion mix decisions; and Integrated Marketing Communication Approach.
			4th	6	Distribution: Channels of distribution - meaning and importance; Types of distribution channels; Wholesaling and retailing; Factors affecting choice of distribution channel

3	III	March	1st	1	Distribution Logistics; Meaning, importance and decisions. Retailing: Types of retailing – store based and non store based retailing, chain stores
			2nd	6	Specialty stores, supermarkets, retail vending machines, mail order houses
			3rd	5	Retail cooperatives; Management of retailing operations: an overview; Retailing in India: changing scenario. Recent developments in marketing: Social Marketing, Online Marketing, Direct Marketing,
			4th	5	<b>Introduction of the digital marketing-</b> Digital vs. Real Marketing, Digital Marketing Channels, Creating initial digital marketing plan, Content management, SWOT analysis, Target group analysis.
			5th	1	Revision
4	IV	April	1st	3	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.
			2nd	6	Introduction to CRM. CRM platform, CRM models, CRM strategy. Introduction to Web analytics. Web analytics - levels,
			3rd	5	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
			4th	6	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
			5th	4	Digital Marketing Budgeting- Resource planning, Cost estimating,Cost budgeting,cost Control, Revision

Activity
Visit to Jalan's store in the 2nd-3rd Week of March

# Surbeam College for Women, Bhagwanpur, Varanasi

## B.Com. IV Semester (Session: 2025-26)

### Fundamentals of Entrepreneurship (BC250404T)

#### References:

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

# Sunbeam College for Women, Bhagwanpur, Varanasi

B.Com. IV Semester (Session: 2025-26)

Tourism and Travel Management (Course Code: BC250405T)

## References:

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	Activity	Week	No. of Lectures	Topics
1	I	January		2nd	3	<b>Introduction to Travel:</b> Meaning and definitions of tourism, traveler, excursionist, tourist
				3rd	4	Objectives, nature and classification of tourism and tourist
				4th	3	Growth and development of tourism
				5th	3	Forms of tourism: Inbound outbound, Domestic and international tourism
2	II	February	Visit to Bharat Kala Bhawan, BHU	1st	4	<b>The Modern Tour Industry:</b> Package tours- Custom tours
				2nd	4	Tour wholesalers- Types of package tours: Independent package, Hosted tour
				3rd	4	Escorted tour, Sightseeing tour group, Incentive and Convention Tour- Man Market Package Holidays
				4th	4	Types of tour operations: Specialist tour operators:
3	III	March	Visit to any Local Historical Monument	1st	1	Specialist Tour Operators, Tour operators reliance on other organisation
				2nd	4	<b>Tour operations and documentation:</b> Functions
				3rd	3	Sources of income, How to set up a Travel agency
				4th	3	Procedures for approval of a Travel agency and tour operator
				5th	1	Travel documentation: Passports- various types and requirements- Procedure to apply for passport
4	IV	April		1st	1	VISA- various types and requirements- Documents required for foreigners to visit India, Health check documents and Process for Encashment of Foreign currency
				2nd	4	<b>Impact of Tourism and Tourism Organisation:</b> Tourism impact: Economic impact, Social impact, Cultural impact and Environmental impact
				3rd	3	Strategies to overcome or reduce the negative impact of Tourism, Objectives, Functions of- United Nations World Tourism Organisation (UNWTO)
				4th	4	World Travel and Tourism Council (WTC), Pacific Asia Travel Association (PATA), International Air Transport Association (IATA)
				5th	2	Travel Agents Association of India (TAAI), Indian Association of Tour Operators (IATO) and Federation of Hotel and Restaurant Association of India (FHRAI)

# **Sunbeam College for Women, Bhagwanpur, Varanasi**

## **B.Com IV Semester (Session: 2025-26)**

### **Essentials of E-Commerce**

**Reference Books:**

1. Kumar Amit & Sen Saurabh, Essentials of E Commerce
2. Pandey, Adesh K. , Concept of E- commerce
3. Nidhi Dhawan , Introduction to E commerce

#### Lecture Plan

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

# **Sunbeam** College for Women, Bhagwanpur, Varanasi

B.Com. IV Semester (Session: 2025-26)

Vocational

Business English (Course Code:260412)

## References:

1. R.K. Khanna and Kaushik Sinha: English for Students of Commerce, OPU
2. Krishna Mohan and Meera Banerjee: Developing Communication Skill, Mcmillan
3. Wren and Martin: English for Competitive Examinations, S. Chand Publishing
4. S.P. Dhanavel: English and Communication Skills for Students, Orient Blackswan

## Lecture Plan

Sl. No.	Unit	Month	Week	No. of Lectures	Topics
1	I	January	2nd	2	Writing Etiquettes : E-mail writing, Business Correspondence
			3rd	2	Business Correspondence: Report writing
			4th	2	Business Correspondence: Report writing, Job application
			5th	2	Enquiries and replies
2	II	February	1st	2	Office correspondence: Business profile, Business proposal
			2nd	2	Circular, Memo
			3rd	2	Short messages
			4th	2	Interactive Assessment Skill: Interviews and Group discussion
3	III	March	1st	2	Business Vocabulary: Industry specific corporate Jargons - Preferred and avoidable (Hospitality)
			2nd	2	Business Vocabulary: Industry specific corporate Jargons - Preferred and avoidable (Banking)
			3rd	2	Business Correspondence: Quotations, Orders
			4th	2	Business Correspondence: Invitation to Tender
			5th	2	Employability Skills : Soft skills - SWOT
4	IV	April	1st	2	Employability Skills : Soft skills - Presentation
			2nd	2	Employability Skills : Soft skills -Presentation
			3rd	2	Revision
			4th	2	Revision
			5th	2	Revision

Programme: <b>B.Com.</b>	Year: <b>Second</b>	Semester: <b>Fourth</b>
Subject: <b>Commerce</b>		
Course Code: <b>260409C</b>	Course Title: <b>Hindi Language</b>	
Course outcomes: इस प्रश्न पत्र के अध्ययन से विद्यार्थियों को हिन्दी खड़ी बोली के मानक स्वरूप, हिन्दी की बोलियां तथा नागरी लिपि के विकास का ज्ञान प्राप्त होगा। इस प्रश्न पत्र द्वारा राष्ट्र भाषा के साथ स्वतंत्रता आंदोलन में हिन्दी भाषा की भूमिका का भी पता चलेगा। निबंध लेखन से विद्यार्थियों की अभिव्यक्ति क्षमता का सर्जनात्मक विकास होगा।		
Credits: <b>2</b>		Co-Curricular Course
Max. Marks: 100		
Total No. of Lectures: 30		
Unit	Topics	No. of Lectures
<b>I</b>	<ul style="list-style-type: none"> <li>◆ हिन्दी की प्रमुख बोलियां और उनका परस्पर संबंध</li> <li>◆ उत्तर प्रदेश की मुख्य बोलियां - व्याकरणिक स्वरूप एवं साहित्य का संक्षिप्त इतिहास</li> </ul>	8
<b>II</b>	<ul style="list-style-type: none"> <li>◆ उन्नीसवीं शताब्दी में खड़ी बोली और नागरी लिपि का विकास</li> <li>◆ हिन्दी भाषा और नागरी लिपि का मानकीकरण</li> <li>◆ नागरी लिपि की प्रमुख विशेषताएँ</li> <li>◆ मानक हिन्दी: स्वरूप तथा व्याकरणिक संरचना</li> </ul>	10
<b>III</b>	<ul style="list-style-type: none"> <li>◆ स्वतंत्रता आन्दोलन के दौरान राष्ट्रभाषा के रूप में हिन्दी का विकास</li> <li>◆ भारतीय संघ की राजभाषा के रूप में हिन्दी का विकास</li> <li>◆ हिन्दी भाषा का वैज्ञानिक और तकनीकी विकास</li> </ul>	7
<b>IV</b>	<ul style="list-style-type: none"> <li>◆ लघु निबंध लेखन (लगभग 500 शब्द)</li> </ul>	5
<b>Suggested Readings:</b> <ol style="list-style-type: none"> <li>1. हिन्दी: उद्भव, विकास और रूप - डॉ. हरदेव बाहरी</li> <li>2. हिन्दी भाषा का उद्भव और विकास - डॉ. उदयनारायण तिवारी</li> <li>3. हिन्दी भाषा एवं नागरी लिपि का विकास - डॉ. कन्हैया लाल शर्मा</li> <li>4. हिन्दी और उसकी उपभाषाएँ - विमलेश कान्ति वर्मा</li> <li>5. हिन्दी भाषा - डॉ. भोलानाथ तिवारी</li> </ol>		
This course can be opted as Co-Curricular Course by the students of following subjects: <b>Open for all</b>		
<b>Suggested Continuous Evaluation Methods:</b> In addition to the theoretical inputs the course will be delivered through case studies and dilemmas. Assignments, Presentation, Group Discussions. This will instil in student a sense of decision making and practical learning. The course participants can be evaluated on the following structure.  Assignments (10) Presentation (10) Attendance (5) Final exam (75)		