

- Mittra, S., Rai, S. K., Sahu, A. P., & Starn, H. J. (2020). Financial Planning. Sage Publications India Pvt. Ltd., New Delhi.
- Sofat, R., & Hiro, P. (3rd Edition). (2016). Basic Accounting. PHI learning
- Zokaityte, A. (2017). Financial Literacy Education. Palgrave Macmillan, London.

**Note: Readings will be updated by the Department of Commerce and uploaded on Department's website.**

**Note: Examination scheme and mode shall be as prescribed by the Examination Branch, University of Delhi, from time to time.**

### GENERIC ELECTIVES (GE-3) Marketing for Beginners

#### Credit distribution, Eligibility and Pre-requisites of the Course

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course
		Lecture	Tutorial	Practical/ Practice		
Marketing for Beginners BCH: GE-1.3	4	3	1	0	Pass in XII	NIL

#### Learning Objectives

The structure of this course is to provide a basic understanding of concepts, principles, tools and techniques of marketing and to provide knowledge about various developments in the marketing scenario in India.

#### Learning outcomes

The Learning Outcomes of this course are as follows:

1. evaluate the companies following societal marketing concepts and along with their social initiatives.
2. judge the segmentation of a product, service, event, or organisation of companies.
3. analyse the process of value creation through marketing decisions involving product, pricing and distribution.
4. compare the pricing strategies of various companies.
5. explain marketing decisions involving product promotion and acquire knowledge about the various developments in the marketing area.

## SYLLABUS OF GE-3

### Unit 1: Introduction to Marketing and Marketing Environment (12 hours)

**Introduction to Marketing:** Concept, Scope and Importance; Marketing Philosophies; Marketing Mix for goods and services.

**Marketing Environment:** Need for studying marketing environment; Micro environment- company, suppliers, marketing intermediaries, customers, competitors, publics; Macro environment- demographic, economic, natural technological, politico-legal and socio-cultural factors.

### Unit 2: Consumer Behaviour and Marketing Strategies (12 hours)

**Consumer Behaviour:** Need for studying consumer Behaviour; Stages in consumer buying decision process, Factors influencing consumer's buying decisions.

**Marketing Strategies:** Market segmentation-concept and bases of segmenting consumer markets; Market Targeting; Product Positioning- concept and bases.

### Unit 3: Product Decisions (8 hours)

Concept and classification; Product mix; Branding; Packaging; Labeling; Product support services; Product life cycle concept and marketing strategies.

### Unit 4: Pricing Decisions and Distribution Decisions (12 hours)

**Pricing Decisions:** Objectives; Factors affecting the price of a product; Pricing strategies for new products- penetration pricing and skimming pricing.

**Distribution Decisions:** Channels of Distribution: types and functions; Wholesaling and retailing; factors affecting the channels of distribution; Logistics Decisions.

### Unit 5: Promotion Decisions and Developments in Marketing (16 hours)

**Promotion Decisions:** Communication process; Importance of promotion; Promotion tools: advertising, personal selling, sales promotion, public relations, publicity and direct marketing

**Developments in Marketing:** Sustainable Marketing; Rural marketing; Social marketing; Digital marketing – an overview.

## Practical Exercises:

The learners are required to

1. select the examples of companies who are following societal marketing concepts and discuss their social initiatives.
2. suggest the suitable bases for segmentation of a product, service, event, or organisation of your choice.
3. list out the companies whose product has reached the maturity stage and explain the marketing strategies adopted by them.
4. identify the companies following skimming and penetration pricing policy.
5. analyse the rural marketing strategies of a business organisation.

## Essential/ Recommended readings

- Baines, P. et al. (2021). Fundamentals of Marketing. Oxford University Press.
- Etzel, M. J., Walker, B. J., Stanton, W. J., & Pandit, A. (2010). Marketing. Mc Graw Hill.
- Kapoor, N. (2022). Principles of Marketing, 2nd ed. PHI learning
- Kotler, P., Armstrong, G., & Agnihotri, P. (2018). Principles of Marketing. Pearson Education. Indian edition.
- Kotler, P., Chernev, A., & Keller, K. L. (2022). Marketing Management. United Kingdom

Pearson Education.

- Levy, M., & Grewal, D. (2022). Marketing. United States: McGraw-Hill Education.
- Masterson, R. (2022), Marketing, 5ed., Sage Textbook
- Ramaswamy, N. (2018), Marketing Management, Sage Textbook
- Sharma, K. & Aggarwal S. (2021). Principles of Marketing. Taxmann Publications.

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#### GENERIC ELECTIVES (GE- 4) Accounting for Everyone

#### Credit distribution, Eligibility and Pre-requisites of the Course

Course title & Code	Credits	Credit distribution of the course			Eligibility criteria	Pre-requisite of the course
		Lecture	Tutorial	Practical/ Practice		
Accounting for Everyone  BCH: GE-1.3	4	3	0	1	Pass in XII	NIL

#### Learning Objectives

**Objective:** The course aims to help learners coming from non-commerce backgrounds acquire basic knowledge of financial accounting and to impart preliminary skills for recording various kinds of financial transactions and preparing financial statements.

#### Learning outcomes

The Learning Outcomes of this course are as follows:

1. Analyze various terms used in accounting;
2. Make accounting entries and prepare cash books and other accounts necessary while running a business;
3. Prepare profit and loss account and balance sheet;
4. Prepare accounts based on accounting software;
5. Analyze information from the company's annual report.

#### SYLLABUS OF GE-4

##### Unit 1: Introduction to Accounting and Accounting Principles (9 hours)

Accounting - Meaning, Importance, Need, objectives, advantages and limitations. Accounting as an information system, user of accounting information, sources of accounting information. Some Basic Accounting Terms –Transactions, Accounts, Assets, Liabilities, Capital, Drawings, Expenditure and Expense, Income, Revenue, Gain, Profit, Surplus, Loss, Deficit.