

## DEPARTMENT OF COMMERCE

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36	16UCO6MS01	ADVANCED CORPORATE ACCOUNTING
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## 16UCO1MC01 FINANCIAL ACCOUNTING

Semester: I Credits : 6

Category: MC Hours/Week : 6

### OBJECTIVES

1. To familiarize the basic concepts of accounting and its features;
2. To understand the procedures involved in the accounting process and its applications;
3. To identify the various approaches in current accounting practices.

### COURSE UNITS

#### Unit I: Final Accounting and Depreciation

Advanced problems in Final Accounts of a sole trader- Depreciation Accounting -Straight line and Diminishing balance methods - Change in the method of depreciation.

#### Unit II: Single Entry

Single Entry - Meaning - Salient features – finding missing figures - Conversion Method.

#### Unit III: Branch Accounts and Departmental Accounting

Branch Accounts - Dependent Branches - Stock and Debtors System - Departmental Accounts -Interdepartmental transfer at profit.

#### Unit IV: Hire Purchase Accounting and Instalment System

Hire Purchase Accounting - Treatment of partial and complete repossession - Debtors System -Stock & Debtors System - Installment Accounting

#### Unit – V - Fire Insurance & Royalty

Fire Insurance – meaning – importance – Loss of Stock – excluding Loss of Profit – various methods of calculating Loss

of Stock. Investment – Meaning – Importance – Calculation of Royalty including sublease.

### **RECOMMENDED TEXT BOOKS**

1. Jain & Narang, Financial Accounting, Kalyani Publishers, Patiala

### **REFERENCE BOOKS**

1. Gupta R. L, & Gupta V. K., Financial Accounting, Sultan Chand Publications, New Delhi
2. Reddy & Murthy, Financial Accounting, Margham Publications, Chennai

## **16UCO1MC02 BUSINESS ENVIRONMENT**

Semester: I Credits : 3

Category: MC Hours/Week : 3

### **Objectives:**

1. To provide an overview of Business Environment in India
2. To help analyse and appreciate the importance of key environmental factors
3. To understand the elements of global business environment and its implication

### **Unit 1: Business Environment-An overview**

Nature & Scope of business - Business Environment - Types - Micro & Macro Environment - Environmental Analysis & Strategic Management process- Importance & limitations.

### **Unit 2: Economic Environment**

Features and Functions of Economic System - Types of Economic System - Merits, Demerits & Comparison - Brief history of planning in India – 11th and 12th Five Year Plans in India – Current trends in India.

### **Unit 3: Political Environment**

Constitutional Environment - Features - Fundamental Rights & Duties- Functions & Economic roles of the State.

### **Unit 4: Social & Cultural Environment**

Demographic Environment - Culture & Business - Impact of foreign culture on business -Social Responsibilities of business towards different groups.

### **Unit 5: Global Environment**

Globalisation- Meaning & rationale for Globalisation-Role of WTO & GATT - Trading blocks in Globalisation - Impact of Globalisation on India

### **COURSE TEXTS**

S.Sankaran, Business Environment, Margham Publications. Chennai

### **COURSE REFERENCES**

1. Francis Cherunilam, Business Environment, Himalaya Publishing House, Mumbai
2. Gupta C.B., Business Environment, Sultan & Chand Publications, New Delhi

## **16UEC1AL01 BUSINESS ECONOMICS**

Semester: I Credits : 3

Category: MC Hours/Week : 6

### **Objectives:**

1. To have a grasp of the elements of economics
2. To prepare students to face competitive examinations in Economics.

## **Unit I: Microeconomics (18 Hours)**

Nature and Scope of Economics -Concept of Demand and Supply, Elasticity concepts -Agents of production; Concepts of costs and Revenue -Competitive Market Structure and Determination of prices - Pricing under Monopoly and Monopolistic Competition

## **Unit II: Macroeconomics (18 Hours)**

National Income concepts and difficulties - Determination of National Income - Determinants of consumption, saving and investment

## **Unit III: Money and Banking (18 Hours)**

Definition, Types and Functions of money - Commercial Banks and Credit Creation - Central Bank and Credit Control.

## **Unit – IV: Money Supply and Price Level (18 Hours)**

Measures of money supply; Velocity of money - Determination of the price level - Inflation, deflation and stagflation - causes and remedies

## **Unit V: Public Finance (18 Hours)**

Scope of Public Finance - Direct and Indirect Taxes in India - Role and Types of Public Borrowing in India - Causes for the growth of Public Expenditure in India - Budget and its importance

## **Books for Study**

1. Salvatore D. (2000). Principles of Microeconomics, Oxford University Press.
2. Koutsyannis A. (1998). "Modern Microeconomics", Macmillan.
3. Dutt, Ruddar and K P M Sundharam. (2014). Indian Economy, S. Chand and Co. Pvt. Ltd. New Delhi
4. Modern Economics, Dewett (2010) Shyamlal Charitable Trust

5. Agarwal R. C. LakhmiNarianAgarwal (2012). Public finance.

### **Books/Journals for Reference**

1. Lipsey, Richard, G. (1998). Introduction to Positive Economics, English Language Society and Weidenfeld and Nicolson, London
2. Samuelson, Paul Anthony and William D. Nordhaus. (1998). Economics, Ed. 6 New Delhi: Tata McGraw Hill Publishing Company Ltd, New Delhi.
3. Stonier, Alfred W and Douglas C Hague (2000). A Test Book of Economic Theory, Longman, London.

### **Websites**

[www.rbi.org.in](http://www.rbi.org.in)

[www.cpolicy.rbi.org.in](http://www.cpolicy.rbi.org.in)

[www.bulletin.rbi.org.in](http://www.bulletin.rbi.org.in)

## **16UCO2MC01 BUSINESS MANAGEMENT**

Semester: II Credits : 6

Category: MC Hours/Week : 6

### **Objectives**

1. To enable the students to understand and appreciate the contribution made by management thinkers.
2. To familiarize students with the principles, functions and techniques used to effectively manage business enterprises.
3. To provide opportunities to apply the general functions of management in day-to-day managerial practice.

### **UNIT I: INTRODUCTION TO MANAGEMENT**

Definition & Meaning of management- Functions of Management -Managerial skills - levels of management- Changing roles of manager, Management as a Science/ Art -

F.W.Taylor, Henry Fayol, Elton Mayo and Peter F. Drucker, C. K. Prahalad.

## **UNIT II: PLANNING:**

Planning - Definition - Process of planning - types of planning - planning methods (Objectives- Policies-Procedures - Strategies & Programmes) - Obstacles to effective planning. - Decision making - Steps in Decision Making - Decision Tree.

## **UNIT III : ORGANISING:**

Definition - Importance - Principles of Organizing. Delegation & Decentralization – Departmentation-Span of Management. - Structure - line staff and functional – Basic concept – recruitment, staffing - Training, performance and appraisal.

## **UNIT IV: DIRECTING:**

Function of directing - Motivation - Theories of motivation (Maslow, Herzberg and Vroom's theories) Motivation techniques. Communication - Function - Process - Barriers to effective communication. Leadership- Definition- Theories and approach to leadership- styles of leadership –Types

## **UNIT V: CO-ORDINATION AND CONTROL:**

Nature - Problems of effective coordination. Control - Nature - Basic control process - control techniques (traditional and non-traditional)-Use of Computers in managing information.

## **RECOMMENDED TEXT BOOKS:**

1. Gupta C. B, Business Management, Sultan Chand & Sons, New Delhi, 2011

## **REFERENCE BOOKS:**

1. Koontz, O'Donnell, Weirich, Essentials of Management, Tata McGraw Hill Publishing Company Ltd., New Delhi, 5th Edition, 1998
2. Pagare Dinkar, Principles of Management, Sultan Chand & Sons, New Delhi, 2003.



3. Sherlekar & Sherlekar, Principles of Business Management, Himalaya Publishing House, New Delhi,2000

## **16UCO2MC02 BUSINESS LAW – I**

Semester: II Credits : 3

Category: MC Hours/Week : 3

### **Objectives:**

1. To enable the students to learn the elements of general contract.
2. To make the learners to understand and apply the various contracts in business or profession.

### **UNIT-I: NATURE OF CONTRACT (Intr:1-hour, Content handling:4-hours,Revision:1-hour)**

Object of Law of Contract-The Indian Contract Act 1872-Meaning and definition of contract -Essential elements of a valid contract- Classification of contracts.

### **UNIT-II: OFFER, ACCEPTANCE AND CONSIDERATION (Intr:1-hour, Content handling:5-hours,Revision:1-hour)**

Offer- Meaning-Definition-Rules relating to offer-tenders-Types of offer.

Acceptance-Meaning and definition-Who can accept? - Legal rules as to acceptance- Communication of offer and acceptance- Revocation of offer and acceptance Consideration-Meaning and definition- Legal rules relating to consideration-stranger to contract and consideration- Contracts without consideration.

### **UNIT-III: CAPACITY TO CONTRACT, FREE CONSENT AND LEGALITY OF OBJECT (Intr:1-hour, Content handling:6-hours,Revision:1-hour)**

Minors-Rules relating to agreements with minors-Persons disqualified by law to enter into valid contact- Persons of unsound mind-Free consent- Meaning and definition of free consent – Unfree consent-Coercion- Essentials of Coercion-fraud-Essentials of fraud-Misrepresentation- Essentials of misrepresentation-Difference between fraud and misrepresentation-Undue influence- Difference between undue influence and fraud.-Essentials of undue influence-Mistake-types of mistakes. Legality of object-When is consideration or object unlawful? - Illegal agreements and agreements opposed to public policy.

### **UNIT-IV: QUASI AND CONTINGENT CONTRACTS (Intr:1-hour, Content handling:5-hours,Revision:1-hour)**

Quasi Contracts: Meaning and Definition, Types of Quasi Contracts, Contingent Contracts: Meaning and Definition-Rules regarding Contingent Contracts.

### **UNIT-V: PERFORMANCE OF CONTRACTS(Intr:1-hour, Content handling:6-hours,Revision:1-hour)**

Meaning and definition-Offer to perform-Contracts which need not be performed-Devolution of joint rights and liabilities-Persons allowed to demand for the performance-Time and place of performance-Performance of reciprocal promises-Time as the essence of contract-Appropriation of payments-Assignment of contracts.

#### **TEXTBOOK:**

1. KAPOOR N.D, Business Law, Sultan Chand & Sons, New Delhi-2015.
2. BALACHANDRAN V, & THOTHARDI, Business Law, Tata McGraw Hill Publishing Company Ltd.-2015.

## REFERENCE BOOKS:

1. KUCHAL, Mercantile Law, Vikas Publishing House, New Delhi, 2015.
2. R.S.N.PILLAI & BAGAVATHI, Mercantile Law, Sultan Chand & Sons- New Delhi-2015.

## 16UST2AL01 BUSINESS STATISTICS – II

Semester: II Credits : 3

Category: MC Hours/Week : 6

### Objectives:

1. To introduce basic concepts of Statistics
2. To provide statistical techniques for business data analysis.

**Unit 1** Measures of Central tendency: Simple averages – Mean, Median and Mode – Geometric mean and Harmonic Mean – weighted Arithmetic mean. Measures of Dispersion: Range – Quartile Deviation – Mean Deviation – Standard Deviation – Coefficient of Variation – Combined Mean and Standard Deviation. Skewness: Karl Pearson and Bowley's Coefficient of Skewness – Moments – Kurtosis.

**Unit 2** Curve fitting: Fitting a straight line and second degree parabola. Correlation: Scatter diagram – Limits of Correlation Coefficient – Spearman's Rank Correlation Coefficient – Simple problems. Regression: Properties of Regression Coefficients and Regression lines.

**Unit 3** Time Series: Components of Time Series-Additive and multiplicative models – Measurement of trend – Graphical method-Semi-average method-moving average method-least squares method. Measurement of Seasonal Variation – Method of Simple averages – ratio-to trend method – ratio to moving average method-method of link relatives.

**Unit 4** Elements of Operation Research: Linear Programming – Solving L.P.P. by Graphical method – Transportation problems – North-West Corner Rule – Least Cost Method - Vogel's Approximation Method – Optimal Solution using Modi method

**Unit 5** Game Theory : Introduction – Two-Person Zero-Sum Games – Pure Strategies – Mixed Strategies.

**Books for study:**

1. Vittal, P.R.(2010) Business Statistics. Margham Publications, Chennai
2. Gupta, S.P. (2011), Statistical Methods-Sultan Chand and Sons Publishers. New Delhi.
3. Yule and Kendall (1993).Introduction totheory of Statistics. Universal Book Stall, New Delhi.

**Books for reference:**

1. Croxton and Cowden (1956).Applied General Statistics.Sir Isaac Pitman and Sons. Ltd., London.
2. Gupta,S.C. and Kapoor,V.K. (2002). Fundamentals of Mathematical Statistics.Sultanchand and Sons. New Delhi
3. Taha,H.A. (1997). Operations Research. Macmillan Publishing Housing Co., New Delhi.
4. KantiSwarup, Gupta, P.K. and Man Mohan (1996), Sultan Chand and Sons (P) Ltd., New Delhi.

## 16UCO3MC01 COMPANY ACCOUNTS

Semester: III Credits : 4

Category: MC Hours/Week : 4

### Course Objectives:

1. To familiarize students with the accounting treatment for issue of shares and debenture to run the company with long term source of funds.
2. To enable students to prepare the financial statements of Joint Stock Companies.
3. To understand the procedure for valuing the goodwill and shares of Companies to acquire a business .

### Unit 1: ISSUE OF SHARES AND DEBENTURES

Issue of Shares –Under-Subscription and Over-Subscription - Pro-rata Allotment – Forfeiture & Reissue of Shares–Rights Issue - Sweat Equity - Stock to Invest - Lien on Share - Buy Back of Share - Accounting for Bonus Shares – Issue of Debenture for cash and kind only-Underwriting of Shares and Debentures- Marked and Unmarked Applications–Firm Underwriting.

### Unit II : PREFERENCE SHARES

Meaning – Guidelines for Issue and Redemption of Preference Shares- Redemption at Par and at Premium - Redemption out of Revenue reserve and out of Fresh Issue - Bonus Issue out of Capital Redemption Reserve.

### Unit III: FINANCIAL STATEMENTS

Objectives of Financial Statements –Preparation and Presentation of Financial Statements of Joint Stock Companies as per revised Schedule IV; Form and Contents of Profit & Loss Account – Adjustment -Calculation of Managerial Remuneration – Provision for Taxation – Distribution of

Dividend- Corporate Dividend Tax -Creation of Reserve- -  
Form of Balance Sheet.

#### **Unit 4: ACQUISITION OF BUSINESS AND PROFIT PRIOR TO INCORPORATION**

Acquisition of Business- Reason for Converting into a Company- Accounting Treatment -New Sets of Books –Same Set of Books-Vendors’ Suspense Accounts. Profit Prior to Incorporation–Meaning-Calculation of Time Ratio– Sales Ratio-Determination and Treatment of Pre-Incorporation and Post-Incorporation Profits.

#### **Unit 5: VALUATION OF GOODWILL AND SHARES, INTERNAL RECONSTRUCTION AND LIQUIDATOR’S FINAL STATEMENT OF ACCOUNT.**

Meaning of Goodwill– Factors Affecting Valuation of Goodwill-Need and - Methods of Valuation of Goodwill; Valuation of Shares- Need and Methods of Valuation of Shares- Alteration of Share Capital of Company – Internal Reconstruction –Accounting Treatment of Reduction of Share Capital - Liquidators’ Final Statement of Account.

#### **COURSE TEXTS**

1. T.S.Reddy&Dr.A.Murthy, Corporate Accounting, Vol-1 Margham Publications, Chennai, (2014)
2. Gupta R.L. &Radhasamy, Corporate Accounting, Vol-1, Sultan Chand Publications, New Delhi, 2013

#### **COURSE REFERENCES**

1. Joseph T., Corporate Accounting- Vol.1, Tata McGraw Hill, 2009.
2. Shukla M.C.&Grewal T.S., Corporate Accounting, Chand & Co., Publications, New Delhi, 2008.
3. Pillai R.S.N., Bhagawathi, S. Uma, Fundamentals of Advanced Accounting, Vol.-II, S. Chand, New Delhi-2007.

## 16UCO3MC02 BUSINESS LAW-II

Semester: III	Credits : 6
Category: MC	Hours/Week : 6

### Course Objectives

1. To help the students to understand the legal aspects of special contracts.
2. To equip the students to understand and apply various contracts both in Business and Profession.

### **UNIT-I: DISCAHARGE OF CONTRACTS AND REMEDIES FOR BREACH OF CONTRACTS (Intr:1-hour, Content handling:10-hours,Revision:2-hours)**

Discharge of Contracts-Meaning, definition -Modes of discharge of Contracts.

Remedies for breach of Contracts – Meaning-Definition - Remedies available for breach of contracts.

### **UNIT-II: CONTRACT OF INDEMNITY AND GUARANTEE, CONTRACT OF BAILMENT ANDPLEDGE (Intr:1-hour, Content handling:12-hours,Revision:2-hours)**

Contract of Indemnity and Guarantee-Indemnity: Essential Features of contract of Indemnity- Distinction between indemnity and guarantee-Kinds of guarantee-Rights of indemnity holder -Time of commencement of indemnifier's liability-Duties and liabilities of surety -Discharge of surety.

Contract of Bailment and Pledge-: Bailment: Meaning-Classification-Duties and rights of bailor and bailee- Difference between bailment and pledge-Rights and duties of pawnor and Pawnee.

### **UNIT-III: CONTRACT OF AGENCY (Intr:1-hour, Content handling:11-hours,Revision:1-hours)**

Agency: Definition of principal and agent - Creation of agency-Classification of agents- Relationship between principal and

agent- Rights and duties of principal and agent -Relationship between the principal and third parties- Liability of agent- Termination of agency.

**UNIT-IV: SALE OF GOODS ACT, 1930 (Intr:1-hour, Content handling:15hours,Revision:2-hours)**

Sale of goods-Agreement to sell-Sale and hire purchase agreement-Sale and bailment-Sale and agreement to sell- Document of title to goods- Price-stipulations to time condition and warranties- Caveat emptor-Transfer of property- Sale by non-owners-Exceptions- Delivery of goods-Rules as to delivery of goods- Rights and duties of the buyer-unpaid seller-Rights of Unpaid seller-Auction sales.

**UNIT-V: CARRIAGE OF GOODS ACT AND THE CONSUMER PROTECTION ACT, 1986 (Intr:1-hour, Content handling:10-hours,Revision:2-hours)**

Carriage of Goods Act: Carrier-classification of carriers- Common carrier - Duties and rights of common carrier -Goods-- Contract of affreightment-Charter party-Bill of lading- Carriage by rail- sea-air-documentation. Consumer Protection Act: Definitions-Objects-Central and State consumer protection council-Consumer disputes-Redressal agencies and forum- Consumer Disputes Redressal Commission-State and National Levels Commissions.

**TEXT BOOKS:**

1. KAPOOR.N.D., Elements of Mercantile Law, Sultan Chand & CO, New-Delhi, 2015
2. BALACHANDRAN.V & THOTHARDI, Business Law, Tata McGraw Hill Education Private Ltd, 2015.

**REFERENCE BOOKS:**

1. KUCHAL,Mercantile Law, Vikas Publishing House, New Delhi, 2015.
2. R.S.N.PILLAI & BAGAVATHI, Mercantile Law, Sultan Chand & Sons- New Delhi-2015.



## 16UMT3AL01 BUSINESS MATHEMATICAL TECHNIQUES

Semester: III Credits : 3  
Category: MC Hours/Week : 6

### Objectives:

To enable the student to realize the role of mathematics in business.

### Unit 1:

Successive differentiation (2nd and 3rd order derivatives only)-maximum and minimum of functions of one variable-partial differentiation-maximum and minimum of functions of several variables- marginal functions. (1+16+1 hrs)

### Unit 2:

Integration of functions of the form  $(lx+m)/(ax^2 + bx + c)$ ,  $(lx+m)/\sqrt{ax^2 + bx + c}$ -integration by parts-(no trigonometric functions)-properties of definite integrals-capital formation-consumer surplus-producer surplus. (1+16+1 hrs)

### Unit 3:

Linear programming – Graphical solution – Simplex algorithm – Dual and primal techniques – Dual simplex method. (1+16+1 hrs)

### Unit 4:

Transportation and assignment problem.(1+16+1 hrs)

### Unit 5:

Network Analysis – Network definitions – Shortest - route problem – Minimal spanning tree problem –Maximal flow problem – Project scheduling by PERT-CPM. (1+16+1 hrs)

### **Books for Study:**

1. Sancheti,D.C. and Kapoor,V.K., Business Mathematics, Sultan Chand and Sons, New Delhi,1984.

Unit 1- Chapter: 17- Sections: 16, 19, 20.

Unit 2- Chapter: 18- Sections: 2, 3, 4, 5.

2. V.Sundaresan, K.S.Ganapathy and Subramanian, Resource Management Techniques7th edition, AR Publications, 2013.

Unit 3- Chapter: 2, 3, 5

Unit 4- Chapter: 7, 8

Unit 5- Chapter: 15

### **Books for Reference:**

3. Taro Yamane, Mathematics for Economists, Literary Licensing, LLC, 2012.
4. J K Sharma ,Operations Research Theory & Applications. Third edition – Macmillan publications-2007.
5. Hamdy A. Taha, Operations Research - An Introduction, Pearson, Seventh edition, e-book 2014.

## 16UCO4MC01 COST ACCOUNTING

Semester: III Credits : 6

Category: MC Hours/Week : 6

### Objective:

1. To familiarise the students on the importance of cost ascertainment, reduction and control.
2. To develop the skills needed to apply costing technique for each element of cost.
3. To help students to understand the procedures to calculate the cost of the products and services.

### Unit I: INTRODUCTION & MATERIALS CONTROL

Cost accounting: Objectives - Classification of Costs – Cost Unit – Cost Centre- Elements of Cost - Financial Accounting vs. Cost Accounting – Steps in installing a Cost Accounting system Material Control: Purchasing – CentralisedVsDecentralised - Store Keeping – Stock level determination – EOQ & ABC Analysis – Purchase price computation - Treatment of Scrap, Spoilage, Wastage & Defectives - Pricing of issue of material – FIFO, LIFO & Weighted Average methods.

### Unit II: LABOUR COST

Labour Costing & Control – Payroll Accounting – Treatment of Idle time & Over time – Methods of Wage payments - Piece Rate – straight – differential piece rate - Taylor's differential piece rate, Merrick's Multiple piece rate – Time rate - Incentive Methods – Halsey incentive scheme, Rowan Plan, Group Incentive Scheme- Labour Turn Over –Causes, effects and prevention.

### **Unit III: OVERHEADS**

Overheads – classification, Allocation, Apportionment - Redistribution of overheads - Absorptions –methods of absorption - Machine hour rate – Activity based Costing.

### **Unit IV: COST SHEET**

Cost Sheet format-Unit, Job and Batch Costing-Preparation of Cost Sheet, Tender & Quotation – Reconciliation of profits as per Cost & Financial Accounts.

### **Unit V: METHODS OF COSTING**

Contract costing – Operating Costing (Transport only) – Process Costing –Valuation of Work-in-progress – Accounting for Joint & By-products.

### **Course Text**

Jain S.P &Narang K. L., Cost Accounting, Kalyani Publications, New-Delhi, 2012.

### **Course References**

1. Reddy T.S. &Hari Prasad Reddy Y., Cost Accounting, Margham Publications, Chennai, 2012.
2. Saxena V. K. &Vashist C. D., Cost Accounting, Sultan Chand & Company, New-Delhi, 2009.
3. Maheswari S.N., Principles of Cost Accounting, Sultan Chand Publications, New Delhi, 2010.

## 16UCO4MC02 ENTREPRENEURSHIP AND OPPORTUNITY ANALYSIS

Semester: III Credits : 3

Category: MC Hours/Week : 3

### **Course Objective:**

1. To enable the students to understand the concept of Entrepreneurship and to learn the professional behavior about entrepreneurship.
2. To identify significant changes and trends which create business opportunities and to analyze the environment for potential business opportunities.
3. To provide conceptual exposure on converting idea to an entrepreneurial firm.

### **Unit I: Entrepreneurship:**

Entrepreneur: Meaning of Entrepreneurship- Types of Entrepreneurs- Traits of entrepreneur- Entrepreneur -Factors promoting entrepreneurship, Barriers to entrepreneurship. The entrepreneurial Culture; Stages in entrepreneurial process- International Entrepreneurship Opportunities: The nature of international entrepreneurship.

### **Unit II: Developing successful Business ideas:**

Recognizing opportunities – trend analysis - generating ideas - Brainstorming, Focus Groups, Survey,

Customer advisory boards, Day in the life research- Encouraging focal point for ideas and creativity at the firm level. Protecting ideas from being lost or stolen.

### **Unit III: Opportunity Identification and Evaluation:**

Opportunity identification and selecting the product / service – Generation and screening the project ideas–Market analysis, Technical analysis, cost benefit analysis and net work analysis. Project formulation –Assessment of project feasibility. Dealing with basic and initial problems of setting up of Enterprises.

## **Unit IV: Business Planning Process:**

Meaning of business plan, Business plan process, Advantages of business planning, preparing a model project report for starting a new venture.

## **Unit V: Funding:**

Sources of Finance, Venture capital, nature, venture capital process, Business Angels, Commercial banks, Government Grants.

### **TEXT BOOKS:**

1. Barringer Bruce R., Ireland R. Duane, Entrepreneurship - Successfully Launching New Ventures, Pearson Education, 2008.
2. Khanka S.S., Entrepreneurial Development, S.Chand & Co. Ltd., New Delhi, 1999.

### **REFERENCE BOOKS:**

1. David Holt, Entrepreneurship – New Venture Creation, Prentice Hall of India, New Delhi, 2000.
2. Gupta.C.B. & Khanka S.S., Entrepreneurship and Small Business Management, Sultan Chand & Sons, 2010.
3. Hisrich Robert D, Peters Michael P, Shepherd Dean A, Entrepreneurship, 6th Edition, The McGraw-Hill Companies, 2007.
4. Gupta C. B., Srinivasan N P, Entrepreneurial Development, Sultan Chand and Sons, 1992
5. Kurakto, Entrepreneurship-Principles and practices, 7th Edition, Thomson publication, 2007.
6. Weihrich Heinz, Canice Mark V and Koontz Harold, Management – A Global and Entrepreneurial Perspective, Tata McGraw Hill Education Pvt. Ltd., 3rd Edition, 2011.

# 16UCO4ES09 FINANCIAL SERVICES AND INVESTMENT MANAGEMENT

**Semester – IV**  
**Category – ES**

**Credits – 4**  
**Hours/Week – 6**

## **Course Objectives**

1. To make the students to understand the financial system in India.
2. To identify the inter-relationship between investment and financial services in providing scope for personal financial planning.
3. To enable the students to realize the significance of investment, and the association between risk and return involved in various investment avenues.

## **Unit I – Financial System & Merchant Banking**

Indian Financial System – Financial Markets – Financial Instruments and Institutions - Financial Services in India – Functions of financial service institutions - Merchant Banking: Origin & development - Importance – Categories – Defaults – Functions – Merchant banking versus Commercial banking

## **Unit II – Fund & Fee based Financial Services**

Fund based versus Fee based financial services - Venture Capital Financing: Stages, Importance and Limitations – Non-Banking Financial Companies - Leasing and Hire Purchase – Credit Rating Services – Factoring – Forfeiting – Securitisation in India

## **Unit III – Indian Capital Market**

Primary market – Functions – Parties involved in new issue – Placement and Pricing of issue - Secondary Market – Stock exchanges – Functions & Trading – Depositories – Mutual Funds – Features – Classifications – Advantages – Growth of Mutual Funds in India

## **Unit IV – Investment Valuation & Risk Analysis**

Investment – Primary and Secondary objectives – Investment versus Speculation and Gambling – Investment Process and

Information – Investment risk – Systematic and Unsystematic risk – Calculation of Risk – Probability & Non-Probability - Time value of Money – Computation of Future Value and Present Value of Money - Calculation of Annuity and Non-annuity Values

### **Unit V - Investment Analysis & Avenues**

Fundamental Analysis – Economic, Industry and Company Analysis – Investment Avenues – Fixed Income and Variable Income Securities - Deposits – Postal Schemes – Insurance – Real Assets - Tax Savings & Modern Investment alternatives – Bond Valuation – Yield to Maturity – Equity Valuation

### **Course Text**

1. Pandian Punithavathy, Security Analysis & Portfolio Management, Vikas Publishers, 2<sup>nd</sup> Edition (2011), New Delhi.
2. Joseph Anbarasu, Boominathan, P. Manoharan and G. Gnanaraj, Financial Services, Sultan Chand & Sons, 2<sup>nd</sup> Edition (2011), New Delhi.

### **Course References**

1. Gurusamy. S, Merchant Banking & Financial Services, Tata McGraw Hill Education Pvt. Ltd, 4<sup>th</sup> edition (2013), New Delhi
2. Rustagi RP, Investment Analysis & Portfolio Management, Sultan Chand & Sons, 4<sup>th</sup> Edition (2013), New Delhi.
3. Santhanam, Financial Services, Margham Publication, 2<sup>nd</sup> edition, (2012), Chennai.



# 16UCO4ES10 LOGISTICS AND SERVICES MARKETING

**Semester – IV**  
**Category – ES**

**Credits - 4**  
**Hours/week - 6**

## **Objectives**

1. To enable the students to understand the essentials of Service Marketing and Supply Chain Management;
2. To highlight the significance and strategies of Service Marketing and Supply Chain Management;
3. To provide opportunity to acquire practical knowledge of the various services and supply chain practices.

## **Unit 1 – Introduction to Service Marketing**

Concept of Services - characteristics of Services - classification of Services – Services Marketing vs Goods Marketing – Service Marketing Triangle – 7 Ps of Service Marketing Mix.

## **Unit 2 – Management of Service Marketing**

Effective Management of Service Marketing – managing demand and supply through capacity planning and segmentation – internal marketing of Services – external vs internal orientation of Service Strategy.

## **Unit 3 – Delivering quality Service**

Elements of customer service – customer service strategy – 7 rights of the customer – quality gaps - factors and techniques of resolving the gap – developing appropriate and effective communication about service quality.

## **Unit 4 – Supply Chain Management**

Basic concept – definition – scope – Logistics vs Supply Chain Management – supply chain participants – supply chain relationship management – supply chain organisation structure

## **Unit 5 – Warehousing and Transport Management**

Concept of warehousing – benefits of warehousing – warehouse operating principles – Transport functionality and principles – product movement and storage – multimodal transport concepts and features – advantages of multimodal transport.

### **Course Texts**

1. Zeithmal. A.Valarie & Jo Mary Bitner, Pandit Ajay, Dwayne D Gremer – Services Marketing, 5<sup>th</sup> Edition, Tata McGraw Hill Publishing Co., 2011.
2. Agarwal D.K – Logistics and Supply Chain Management, Macmillan Publication, 2009.

### **Course References**

1. Lovelock Christopher, Wirtz Jochan, Chatterjee Jayanta - Service Marketing People, Technology, Strategy, 6<sup>th</sup> edition, Pearson Education, 2010.
2. Kennen.E Clow, David.L Kurtz – Service Marketing operation, Management Strategy, Biztantra, 2008.
3. Raghuram G. and Rangaraj.N – Logistics and Supply Chain Management, Macmillan Publication, 2000.
4. Christopher Martin – Logistics and Supply Chain Management, Pearson Publication, 2010.

## **16UCO4ES11ENTREPRENEURSHIP AND INNOVATIONS**

**Semester: IV**  
**Category: ES**

**Credits: 4**  
**Hours/Week: 6**

### **Course Objectives:**

1. To help students understand the process of innovation
2. To develop adequate entrepreneurial traits among students
3. To help students understand the process of establishing and developing an enterprise.

### **Unit 1: Innovation:**

Meaning – Definition - Benefits of innovation – Types of innovations –Innovation drivers – Role of technology in innovation.

### **Unit 11: Innovation Process:**

Identifying opportunities – New product development – Value proposition and differentiation – Patents – Intellectual Property – Successful innovation case studies – Creating a leadership product.

### **Unit 111: Entrepreneurship:**

Meaning – Definition – Functions – Traits of entrepreneurs – Types of entrepreneurs – Factors that influence an entrepreneur – Challenges faced by entrepreneurs - Women entrepreneurs.

### **Unit IV: Growth Strategy:**

Growth strategy for entrepreneurs – Need for growth – Types of growth strategy – Expansion – Diversification – Sub - contacting.

### **Unit V: Establishing a Small Business Enterprise:**

Business planning - Steps and stages in starting an enterprise – Project identification and selecting the product – Generation and screening of product ideas – Market analysis – Technical analysis – Financial analysis – Project formulation – Assessment of project feasibility – Preparation of the project report – Dealing with basic start-up problems – Role of small business in Indian economy.

### **Course Texts:**

1. Tidd Joe and Bessant John, *Managing Innovation*, 4<sup>th</sup> edition, Chichester, UK  
John Wiley and Sons, 2009
2. Prahlad, C.K., and Krishna, *The New Age of Innovation: Driving Concreted Value Through Global Networks*, M.S.McGraw Hill, 2008.
3. John Miner, *The 4 Routes to Entrepreneurial Success*, San Francisco, Berret-Koehler Publishers, 1996
4. Khanka, S.S., *Entrepreneurial Development*, Delhi, Sultan Chand Publications, 2003.

**16UCO4ES12**

**EXIM PROCEDURE AND FOREX  
MANAGEMENT**

**Semester : IV  
Category : ES**

**Credits : 4  
Hours/Week : 6**

**Course Objectives:**

1. To understand the export and import procedures and documentation and understanding of the concept of Foreign Exchange in India.
2. To familiarize students important features of the current EXIM policies and methods of entering Foreign Trade.
3. To provide basic To familiarize the students about the tools and techniques of Risk management in International trade and for the practice of FOREX management.

**UNIT I: Introduction of Foreign Trade and Framework of Foreign Exchange**

Export and Import -- Meaning – Motives for Exporting – Stages of Exporting - Direct Export and Indirect Exporting – Barriers to Exporting and Importing - Advantages and Disadvantages

Introduction to Foreign Exchange- Foreign Exchange Management Act, 1999- Foreign Currency Accounts- Fixed and Floating Exchange rates- Exchange rate system prior to IMF- Exchange rate system under IMF- Convertibility of Rupee.- Components of Balance of Payments- Functions of IMF and World Bank Group- Features of Foreign Exchange markets- Factors Determining Spot Exchange rates.

Introduction to Foreign Exchange- Foreign Exchange Management Act, 1999- Foreign Currency Accounts- Fixed and Floating Exchange rates- Exchange rate system prior to IMF- Exchange rate system under IMF- Convertibility of Rupee.- Components of Balance of Payments- Functions of IMF and World Bank Group- Features of Foreign Exchange markets- Factors Determining Spot Exchange rates.

## **UNIT II: Entry into Foreign Markets and Risk Management of FOREX**

EXIM Policy 2015-2020 – Important Features –Restricted List – Negative List – Importance schemes under the EXIM Policy.

Derivatives: Meaning and types, FEMA regulations, Features of futures contracts, Features of options Contracts- The concept of Interest rate risk- Managing Interest rate risk- Exchange Risk: Transaction Exposure, Translation and Economic Exposure.

## **UNIT: III Export Procedures and Documentation and Exchange Arithmetic**

Registration of Exporters and Importers – RCMC Certificates – Documents to be filed for registration - IEC Code Number - Export Procedures – Excise and Custom Formalities – Shipping Formalities and Export Trade Documentation.

Exchange Quotations - Exchange Margin- Fineness of Quotation- Principal types of Buying and Selling rates- Calculation of Crossed ready rates- Exchange Management by Banks- Measure of Value at Risk.

## **UNIT: IV Import Procedures and Documentation and Foreign Trade Contracts and Documents**

Central Excise clearance for Exports and Imports – Application for the Removable of Excisable Documents – Central Excise under Bond – Rebate – Customs clearance for Exports and Imports – Role of Customs House Agent – Shipping Bill – Kinds of Shipping Bill – processing of a Shipping Bill.

Mechanism of Letter of Credit- Uniform Customs and Practices for Documentary Credits- Types of Letters of Credit- Rules for Bank-to-Bank Reimbursements- Bill of Exchange: Types, Noting and Protest and Stamp Duty- Multimodal Transport Documents- Incoterms.

## **UNIT: V Shipment and Inspection and Finance of Foreign Trade**

Pre-shipment Instruction and quality certification – Inspection certificates – Duty drawback – kinds of Duty drawback – Duty

and entitlement passbook Scheme – Dock clearance – let Ship order.

Financing Exports: Pre-shipment Credit and Post Shipment Finance- Export Guarantees- Indian Investments Abroad- Export Import Bank of India- Export Credit Insurance- Financing Imports.

### **Course Texts:**

1. Jeevanandam C, *International Trade Policy, Practices, Procedures & Documentation*, 1st Edition, Sultan Chand & Sons, 2012
2. Jeevanandam.C, *Foreign Trade*, Sultan Chand and Sons, Educational Publishers, New Delhi, 1<sup>st</sup>Edition, 2005.
3. Jeevanandam.C, *Foreign Exchange Practice, Concepts & Control*, Sultan Chand & Sons, 2012.

### **Course References:**

1. Export Import Policy 2009 – 2014: Government of India.
2. Srinivasan.R, *International Marketing*, PHI Learning Private Limited, New Delhi, 3rd Edition, 2008.
3. Francis Cherunilam, *International Trade and Export Management*, Himalaya Publishing House, Mumbai, Reprint, 2006.
4. RBI, Exchange Control Manual, 2014.
5. Foreign Trade Policy, 2015-20.
6. Currency Derivatives : Beginner's Module of NSE.
7. Bare Act- FEMA,1999.

## **16UEC4AL01 ECONOMICS FOR MANAGERIAL DECISION**

Semester: IV

Credits : 3

Category: AL

Hours/Week : 6

## **Objectives**

To provide principles to understand the organizational goals.

To enable the learners to acquire the art of taking the managerial decisions.

### **Unit – I: Introduction (18 Hours)**

Definition, meaning and significance of Managerial Economics – its relationship to economic theory and business decisions – alternative objectives of firms-Decision analysis

### **Unit – II: Demand Forecasting (18 Hours)**

Demand Forecasting – purpose and steps involved in demand forecasting – determinants of demand forecasting – methods of demand forecasting –criteria for the choice of good forecasting method

### **Unit – III: Cost and production (18 Hours)**

Cost and managerial decision making – various types of costs – Economies of scale-an evaluation of Break even analysis.

### **Unit – IV: Pricing practices and strategies (18 Hours)**

Pricing methods - pricing objectives- .pricing process- Role of cost in pricing.

### **Unit – V: Capital Budgeting (18 Hours)**

Capital expenditure decisions and capital budgeting – capital budgeting techniques – discounted cash flow methods and its advantages and limitations – cost of capital.

## **Books for Study**

1. Dominic Salvatore. (1993). Managerial Economics, McGraw Hill Inc, New York.
2. Varsney, R.L. & K.L Maheswari. (1997). Managerial Economics, Sultan Chund& Sons., New Delhi.
3. Metha. P. L. (1997). Managerial Economics, Sulton Chand & Sons, New Delhi, Latest edition.

4. Ahuja. H. L. (2004). Business Economics, S. Chand & Co, New Delhi.
5. Trivedi L. (2002). Managerial Economics–Theory and Applications Tata McGraw Hill.

### **Books for Reference**

1. Baumol, William J. (1995). Economic Theory and Operation Analysis, Prentice Hall of India Pvt. Ltd., New Delhi.
2. Dean, Joel. (1977). Managerial Economics, Prentice Hall of Inc., New Jersey.
3. Dwivedi. D.N. (2000). Managerial Economics, Vikas Publishing House Pvt. Ltd., New Delhi.
4. Graig H. Peterson, WCRIS Lewis. (1990). Managerial Economics, Maxwell Macmillan International Edition.
5. Cohen, Kalman J and Richard M Cyert, The Theory of Firm: Resources Allocation in Market Economy, Prentice Hall of India Pvt. Ltd., New Delhi (Latest edition).

### **Websites**

<http://economics.about.com/od/pricing>

<http://hadm.sph.sc.edu/courses/econ/tutorials.html>

[ebooks.cambridge.org/ebook.jsf?bid...](http://ebooks.cambridge.org/ebook.jsf?bid...)

## **16UCO5MC01 COMPANY LAW AND SECRETARIAL PRACTICE**

Semester: V

Credits: 6

Category: AL

Hours/Week: 6

### **Course Objectives**

1. To help students to understand the significant provisions of the Companies Amendment Act 2013.
2. To introduce students to the formation process of a company.



3. To expose students to the main charter of a company and declaration of dividends in a company.

## **UNIT 1: COMPANY LAW – AN OVERVIEW**

Company – Definition–Characteristics– Lifting the corporate veil – Advantages of Incorporation –Company Law Administration – National Company Law Tribunal & Appellate tribunal.

## **UNIT II – KINDS OF COMPANIES**

Classification on the basis of incorporation – On the basis of members - Private and Public - Privileges of private company – private and public company distinguished – On the basis of liability – On the basis of ownership - Government company - Foreign company – On the basis of control - Holding and Subsidiary company – One Person Company (OPC).

## **UNIT III - FORMATION OF COMPANY**

Formation of company -Preliminary contracts – Certification of Incorporation -Promotion - Certificate of commencement of Business– Promoters– Functions & Legal Status - MCA 21 – Scheme for filing statutory documents & other transactions by companies through electronic mode – Features of MCA 21.

## **UNIT IV – MEMORANDUM AND ARTICLES OF ASSOCIATION**

Memorandum of Association - Nature and Contents - Alteration of memorandum - Doctrine of ultravires - Articles of Association - Purpose and Content -Alteration of Articles - Doctrine of constructive notice and indoor management.

## **UNIT V – RAISING SHARE CAPITAL& DECLARATION OF DIVIDEND**

Prospectus – Definition – Registration - Contents – Shelf Prospectus – Deemed prospectus –Statement in Memorandum of Association - Nature and Contents - Alteration of

memorandum - lieu of prospectus - Misstatement and their consequences – Share Capital – Meaning –Kinds – Alteration of share capital- Dividend – Provisions for declaration of dividend.

### **COURSE TEXTS**

1. Kapoor N,D, Company Law& Secretarial Practice , 13th Ed., Sultan Chand & Sons, New Delhi, 2015.
2. Srinivasan, Company Law and Secretarial Practice, Margam Publications, Chennai, 2015.

### **COURSE REFERENCES**

1. Pillai R.S.N. &Bhagwathi, Business Law, S. Chand & Co., New Delhi, 2003.
2. Majumdar A.K and Kapoor G.K, Company Law and practice, Nabhi publications, New Delhi, 2003.

## **16UCO5MC02 PRINCIPLES OF MARKETING**

Semester: V

Credits: 6

Category: MC

Hours/Week: 6

### **Course Objectives**

1. To expose students to the importance of Marketing in the Business World.
2. To enable students to understand the elements of the Marketing Mix.
3. To facilitate students to find Career Opportunities in Marketing.

### **UNIT I: Marketing and the Marketing Process**

Definition of Marketing and Marketing Management – Marketing Process – Marketing Management Orientation – Marketing Plan – Marketing Mix – Relationship Building – Customer Retention Strategies.

## **UNIT II: Consumer/ Business Market Segmentation**

Marketing Environment – Managing Marketing Information – Consumer Markets -Consumer Buyer Behaviour Process – Business Markets - Business Buyer Behaviour Process – Market Segmentation –Targeting – Positioning Strategies.

## **UNIT III: Product and Pricing Strategies**

Product, Services and Branding Strategies – Types of Products – Product Mix – New Product Development– Product Life Cycle Strategy, Pricing – Pricing Objectives - Kinds of Pricing – Factors Affecting Pricing –Pricing Strategies.

## **UNIT IV: Marketing Channel and Communication Strategies**

Marketing Channels – Functions – Types – Event Management - Channel design management – Channel behaviour – Organisation and Conflict; Marketing Communication Mix – Communication Process – Steps in Developing Effective Marketing Communication – Setting Promotion Budget and Mix.

## **UNIT V: Modern Trends in Marketing**

Sustainable Marketing – Consumer oriented marketing - Customer value marketing - innovative marketing- Sense of mission marketing - Marketing Ethics – Rural marketing – Digital Marketing.

### **Course Text:**

1. Kotler Philip, Armstrong Gary, Agnihotri y. Prafulla, EhsanUlHaque, Principles of Marketing -A South Asian Perspective, 13th Edition, Pearson 2009.

### **Course References:**

1. Maheshwari P. Rajendra, Principles of Marketing, International Book House, 1st edition, 2012.
2. Armstrong Gary, Kotler Philip, Principles of Marketing, Prentice Hall, 2011.

## Online References:

1. <https://www.studyblue.com/notes/b/principles-of-marketing-13th-edition/>
2. <http://www.kotlermarketing.com/>
3. <http://bbaworldwide.com/2013/12/20/class-lecture-principles-of-marketing-ppt-file/>
4. <http://www.smartinsights.com/managing-digital-marketing/>

## 16UCO5MC03 INCOME TAX LAW AND PRACTICE

Semester: V  
Category: MC

Credits: 6  
Hours/Week: 6

### Course Objectives

1. To impart knowledge of the basic principles of Income Tax law to the students.
2. To equip students with the application of Income Tax under various heads of income.
3. To familiarize students with provisions of Income tax law for tax planning.

### Unit 1: RESIDENTIAL STATUS (Intr.-1hr., Content Handling-6 hrs. Revision-1 hr.)

Meaning of Income – Basis of Charge – Basic Concepts – Residential Status of various Persons – Incidence of Tax.

### Unit 2: INCOME FROM SALARY (Intr.-1hr., Content Handling-10 hrs. Revision-1 hr.)

Income under the head Salaries – Forms of salary - Allowances – Perquisites – Deductions u/s 80 – Tax Rebate – provident Funds – Computation of Salary Income and tax liability.

### Unit 3: INCOME FROM HOUSE PROPERTY (Intr.-1hr., Content Handling-10 hrs. Revision-1 hr.)

Income from House Property – Annual Value – Deductions u/s 24 – Computation of income from let out Houses, deemed to be let out Houses and self-Occupied House.

**Unit 4: PROFITS AND GAINS OF BUSINESS OR PROFESSION (Intr.-1hr., Content Handling-14hrs. Revision-1 hr.)**

Profits and Gains of Business or Profession – Chargeability – Admissible deductions – Inadmissible expenses – Computation of Business Income (Excluding Firms and Companies), Computation Income from Profession.

**Unit 5: CAPITAL GAINS & OTHER SOURCES(Intr.-1hr., Content Handling-8 hrs. Revision-1 hr.)**

Capital gains – Definition of Capital Assets – Kinds – Exempted Capital Gains – taxability of capital gains - Computation of - Income from other Sources – Computation of taxable income of individual.

**Course Text:**

VinodSinghania K. & Monica Singhania, Students Guide to Income Tax, Taxman Publications, :(Current Edition) .

**Course References:**

1. Gaur V.P., and Narang D.B., Income Tax Law and Practice, Kalyani Publishers (Current Edition).
2. Mehrotra & Dr. Goyal, Income Tax Law and Practice, SahityaBhawan Publications. (Current Edition).

**16UCO5ES01 – AUDITING AND ASSURANCE**  
**Semester – V**  
**Credits – 4**

**Category – ES**

**Hours/Week – 6**

**Objectives**

- To understand the basic concepts of Auditing and its nature;
- To study the essentialities of the company audit;
- To identify the facets of Assurance and its importance in the Auditing practice.

**1. Nature of Auditing**

- a. Evolution, basic concepts and meaning of auditing, objectives and classifications
- b. Audit engagement, audit files, audit notebook, audit working papers
- c. Internal control, Internal check and Internal audit

**2. Company Audit**

- a. Auditor's appointment, qualification, disqualification, removal and remuneration, rights and duties, independence of auditors and ceiling on number of Audit
- b. Content of Audit Report, statutory report and its types, audit certificate
- c. Distinction between audit and investigation, branch audit and joint audit

**3. Vouching**

- a. Meaning and objects of vouching, kinds and requisites and examination of vouchers, vouching procedures, cut-off tests of arrangements
- b. Vouching of cash transactions – teaming and lading, vouching of cash receipts, teaming and lading and vouching of cash payments and capital expenditure

- c. Vouching of trading transactions – purchases, sale of goods, hire-purchase, bills receivable and payable books, purchase and sales ledger and journal proper
- d. Vouching of impersonal ledger – unpaid expenditure, unearned income, contingent liabilities, distinction between capital and revenue expenditure

#### **4. Verification and Valuation of Assets and Liabilities**

- a. Meaning of verification and valuation of assets, the differences between verification and valuation, importance of verification and valuation, general principles of verification and valuation of assets and liabilities and window dressing and auditor's position in verification and valuation
- b. Verification and valuation - Intangible assets, fixed assets, audit of depreciation, investments, current assets, fictitious and contingent assets
- c. Verification and valuation of liabilities – long term liabilities, current liabilities and contingent liabilities

#### **5. Audit Assurance**

- a. Accounting Standards (AS 1 to 6, 9,10 and 13)
- b. Standard on Auditing (SA 500, 501, 505, 510, 520, 530, 540 550, 560, 570, and 580)
- c. Guidance Notes relating to Financial Statement items.

#### **Course Text**

- 1. Contemporary Auditing by Kamal Gupta, The McGraw-Hill Publishing Co. Ltd., New Delhi, Sixth edition,

#### **Course Reference**

1. Auditing and Assurance by Varsha Ainapure and Mukund Ainapure, PHI Learning Private Ltd, Delhi, 2009
2. Principles and Practice of Auditing by Dinkar Pagar, Sultan Chand & Sons, New Delhi
3. Auditing Manual by ICAI, 2017.

## **16UCO05ES02 RETAILING MANAGEMENT**

Semester : V

Credits: 4

Category : ES

Hours/Week: 6

### **Course objectives:**

1. To introduce the basic concepts of retailing and retail market strategies
2. To expose the students to Retail Location, Store Design and Merchandise Management
3. To make the students understand the Customer Service and Retailing in India

### **Unit I: Introduction**

Introduction to Retailing – Retail Sales – Global Retailers - Function of a Retailer - Social & Economic Significance – Opportunities in Retailing - Types of Retailers: Food - General Merchandise - Non-Store Servicing – Traditional Retailing – Multichannel Retailing

### **Unit II: Retailing Strategies and Customer Service**

Retail Strategy - Building a sustainable competitive advantage – Growth strategies – Strategic Retail Planning Process – Customer buying behaviour – Buying Process – Evaluation of alternatives – Types of buying decisions – Retail Market



Segmentation – Customer Relationship Management in Retailing - Customer services in retailing – Customer service strategies – Customer evaluation of service quality – The Gap Models for Improving Retail Service Quality – Service Recovery

### **Unit III: Retail Locations & Store Design**

Types of Locations – Legal Considerations – Store Design-Objectives and Layouts – Signage & Graphics – Feature Areas – Space management – Visual merchandising – Atmospheric-Website design – Evaluating specific areas for locations – Site characteristics – Trade Area – Estimating potential Sales for a store – Types and Terms of Lease

### **Unit-IV: Merchandise Management**

Managing the store – Recruiting & selecting store employees – Training, Motivating and Evaluating stores employees – Retail brand – Types of Brands – Buying National brand and Private-label brand merchandise – Support services – Retail Pricing – Setting Retail Price - Pricing strategies and techniques for increasing sales

### **Unit-V: Retailing in India**

Retailing in India – Organized & Unorganized Retailing – Fixed Shops and Itinerant Traders – Fixed Shops: Small Scale and Large Scale – Itinerant Trades: Peddler and Hawkers, Cheap Jacks, Market Traders, Street traders or Pavement Vendors – Women Retailers and Rural Retailers – Problems and Challenges - e-tailing in India - Factors affecting Retailing in India – Retailing Opportunities in India – Impact of FDI on Indian Retail Sector

### **Course Text:**

1. Levy Michael, Weitz A Barton and Pandit Ajay, Retailing Management, 6<sup>th</sup> Edition, Tata Mc Graw Hill Education Ltd., New Delhi, 2008

**Course References:**

1.Sinha Piyush Kumar and Dwaraka Prasad Uniyal, Managing Retailing, 2<sup>nd</sup> Edition, Oxford University Press, New Delhi 2007.

2. Lamba A.J., The Art of Retailing, 1<sup>st</sup> Edition, Tata Mc Graw Hill Education Ltd., New Delhi, 2003

**16UCO05ES03 MANAGEMENT OF SMALL BUSINESS**

Semester: V

Credit: 4

Category: ES

Hours/Week: 6

**Course Objectives**

1. To develop adequate entrepreneurial traits among students.
2. To initiate the required skills for entrepreneurial development.
3. To help students understand the process of establishing and developing an enterprise.

**Course Units:**

**Unit - I: Small Business - An Introductory Framework**

Concept and definition, Nature and characteristics, Relationship between small and large business, Scope and types of small

business, Rationale of small business, Objectives of small business, Small business as a seedbed of entrepreneurship, Role of small business in Indian economy, Problems of small-scale industries, Growth of small scale sector in India.

### **Unit - II: Nature and Scope of Small Business**

Meaning of business, Characteristics of business, Distinction between business, profession and employment, Components of business, Requisites of success in business.

### **Unit - III: Establishing A Small Business**

The start-up process, Project identification, Selection of the product, Project formulation, Assessment of project feasibility, Market survey, Risk analysis, Preparation of project report, Selection of site (Location), Legal consideration, Basic start-up problems.

### **Unit - IV: Forms of Ownership**

Sole proprietorship, Partnership, Joint stock company, Considerations in choice of ownership form, Co-operative business ventures, Ownership pattern in small-scale sector.

### **Unit - V: Financing Small Business**

Characteristics of small business finance, Fixed capital management, Source of fixed-capital ownership and borrowed capital, Shares and debentures, State financing of fixed capital, Financial institutions, bank financing, Venture capital Financing of co-operative business enterprises.

### **Recommended Text Books**

1. Gupta. C.B. & Khanka, S.S., Entrepreneurship & Small Business Management, Sultan Chand Publications, 2010.
2. Khanka. S.S., Entrepreneurial Development, Sultan Chand Publications, 2003.
3. Shapiro Alan. C, Multinational Financial Management, Prentice all of India, 4<sup>th</sup> Edition, 2002.

### **Reference Books**

1. Gupta. C.B. & Srinivasan. N.P., Entrepreneurial Development, Sultan Chand & Sons, 2008.
2. Suresh Jayasree, Entrepreneurial Development, Margham Publications, 1999.

## **16UCO5ES04 INTERNATIONAL TRADE PROMOTION**

<b>SEMESTER V</b>	<b>CREDITS 4</b>
<b>CATEGORY ES</b>	<b>NO.OF HOURS/ WEEK 6</b>

### **Course Objectives:**

1. To expose the students to the various International Trade Promotion Agencies.
2. To highlight the importance of the various agencies in International Trade.

### **UNIT - I Introduction:**

WTO and its Implications to India – Introduction to WCO (World Customs Organisation)  
 Export Promotion Councils and its offices.  
 Forms or Modes of International Business.

### **UNIT - II Advisory Bodies and Basic Strategies**

DGFT – Board of Trade – India Trade Promotion Organization – Export Houses – Classification of Export Houses – Role & Functions of Export Houses.  
 Four basic Strategies - Market Entry Strategy – International Competitiveness Strategy - Three Generic Strategy – International Value Chain – International Arbitrage Strategy.

### **UNIT - III Trade Promotional Organisations and Marketing Strategies**

Commodity Boards – Export Oriented Units – Functions – Special Economic Zones – Functions – Software Technology Park – Electronic Hardware Technology Park – Bio Technology Park.

International Product and Branding Strategy – Product Promotion Strategy – Advertising – Factors Governing International pricing – Pricing Strategy Alternatives – International Competition and Price Pressure – Dumping Strategy anti-dumping strategy in India.

#### **UNIT - IV Service Institutions and International Operations**

Indian Institute of Foreign Trade – Functions - Indian Institute of Packaging – Functions – Federation of Indian Export Organisations – Export Inspection Council –Export Credit Guarantee Corporation of Indian Ltd – Freight Investigation Bureau – Shipping Conference Lines.

International Logistics – Operations Strategy – Distribution – Strategic Alliances and Partnerships in Operation.

#### **UNIT – V Institutions for Small and Medium Enterprise (SMEs) and International Financial Strategies**

SME Export Promotion Council of India – Indian International Trade Centre – International Investment Centre.

International Financial Management – Investment Decisions – Financing Decisions.

#### **Course Text:**

1. Jeevanandam C, *International Trade Policy, Practices, Procedures & Documentation*, 1st Edition, Sultan Chand & Sons, 2012.
2. Nag, A, *International Business Strategy*, Vikas Publishing House Pvt Ltd, 2010.
3. Sharan. V, *International Business: Concepts, Environments and Strategy*, Pearson Education, 2003.
4. Aswathappa, K *International Business*, Tata McGraw – Hill, 2008.

#### **Course References:**

1. Gandolfo, *International Trade Theory & Policy*, Springer India Publications, 2011.
2. Export Import Policy 2009-2014: Government of India.

3. Paul, J., *International Business* (3rd Edition), Prentice Hall of India, 2007.
4. Bennett, R., *International Business*, Pearson Education, 2003.

## **16UCO5SK01 FINANCIAL MODELING**

Semester: V

Credits: 4

Category: SK

Hours/Week: 6

### **Course Objectives:**

1. To enable students a thorough understanding of the key elements in financial statements
2. To provide practical training in financial statements simulating corporate experience

### **Unit: I Elements in Annual report**

Notice to shareholders – Directors report and Management discussion and Analysis – Report on Corporate Governance – Auditor's report

### **Unit: II Balance Sheet**

Key components understanding – Equity and liabilities – Shareholder's funds – Non- current liabilities – Current liabilities – Fixed assets and Current Assets – Relevant Notes to accounts.

### **Unit III Profit and loss account and Cash Flow analysis**

Key component understanding - Total Revenue – Expenses – Earnings per share – Summary of Significant accounting

policies – Cash Flow statement with reference from Accounting Standards – Relevant Notes to accounts.

### **Unit IV Ratio Analysis**

Uses of Financial Ratios - In-depth analysis of major ratios used in financial statements – Limitations of ratio analysis.

### **Unit V Simulated practical experience**

Practical experience on companies on Balance Sheet, P&L and Ratio analysis – Analyzing company performance using these tools – Report writing

## **16UCO5SK02 MARKETING METRICS**

Semester: V

Credits: 4

Category: SK

Hours/Week: 6

### **OBJECTIVES**

1. To provide the students, sufficient exposure, and skills to understand, use, and apply Marketing metrics in firms and institutions.
2. To provide learners with decision making skills, to successfully manage Marketing tasks, and objectives.

### **Unit 1: Introduction to Marketing Metrics**

Setting Marketing goals- Monitoring Marketing Strategies and Goals-Implementation- Marketing Metric indicators-conceptual framework.

### **Unit 2 : Financial Perspective of Marketing Metrics**

Measuring Tactical and Operational goals- Presenting Marketing Metrics to Finance departments- Metrics for CEOs and CFOs- ROI, ROMI and NPV.

### **Unit 3 : Customer Perspective of Marketing Metrics**

Conventional Marketing Metrics for the CMO- Customer Profitability Metrics- Value Metrics- Customer Lifetime Value- Customer Equity and Firm's Valuation.

#### **Unit 4: Marketing Operations Perspective Metrics**

Metrics for: Product and Portfolio Management- Sales Force and Channel Management- Pricing Strategy- Promotion Management- Web Metrics and Social Media Marketing.

#### **Unit 5: Marketing Metrics Applications**

Linking Marketing a metrics to Financial Performance- Marketing Dashboards, creation and use- Marketing Response Modelling, basics- Marketing-mix Resource Allocation Decisions.

#### **Course Text:**

Farris Paul, Neil Bendle, Philip Pfeifer, and David Reibstein, Marketing Metrics: The definitive Guide to Measuring Marketing Performance, 2nd Edition, Pearson FT Press. Kindle edition also available.

#### **Course Reference:**

John A.Davis, Measuring Marketing: 103 Key Metrics Every Marketer Needs Paperback, 2006, John Wiley & Sons (Asia) Pte Ltd, Singapore.

John A.Davis, Measuring Marketing: 110+ Key Metrics Every Marketer Needs Paperback, 2013, John Wiley & Sons (Asia) Pte Ltd, Singapore.

### **16UCO5SK03 ENTREPRENEURSHIP**

Semester: V  
Category: SK

Credits: 4  
Hours/Week: 6



## **Course objectives**

1. To introduce the students to the concept of entrepreneurship
2. To equip the students with required entrepreneurial insights and skills
3. Evaluating the entrepreneurial skills of the students and reflections

### **Unit-I Introduction to entrepreneurship**

Meaning and nature of entrepreneurship – characteristics and traits of a successful entrepreneur – process of entrepreneurship- functions of an entrepreneur –entrepreneurial motivation – achievement motivation – testing entrepreneurial motivation - case studies of first generation entrepreneurs

### **Unit-II Identifying business opportunities**

Techniques of identifying business opportunities – sources of business ideas – idea generation and screening – converting the business idea into a substantial enterprise

### **Unit- III Project report and project appraisal**

Meaning and significance of project report – formulation of project report – contents of project report – project appraisal - meaning- techniques of project appraisal

### **Unit – IV Financing enterprise**

Meaning of finance – financial requirements of an enterprise – fixed capital and working capital- assessing the financial requirements of an enterprise - sources of finance – long term source and short term source – venture capital – angel investors

### **Unit –V Social entrepreneurship**

Meaning and nature of social entrepreneurship – significance of social entrepreneurship - avenues of social – social capital – case studies of successful social entrepreneurs

## **Course text**

1. C.B Gupta and N.B. Srinivasan -Entrepreneurial Development
2. Dr SS Khanka - Entrepreneurial Development

### **Course reference**

1. Desai Vasant, Entrepreneurial Development and Management,Himalaya Publishing House, 2007
2. David H. Holt, Entrepreneurship - New Venture Creation,Prentice Hall of India, New Delhi, 2000

## **16UCO5SK04 MANAGEMENT OF MULTINATIONAL CORPORATIONS**

<b>SEMESTER</b>	<b>V</b>	<b>CREDITS</b>	<b>4</b>
<b>CATEGORY</b>	<b>SK</b>	<b>NO.OF HOURS/ WEEK</b>	<b>6</b>

### **Course Objectives**

1. To provide an understanding of International Business and the management of Multinational Corporations (MNCs).
2. To enlighten students about the functional areas of MNCs.
3. To help students acquire the skills to be a part of cross-cultural markets, and working environment.

### **Unit 1: Overview of Multinational Corporations (MNCs)**

MNCs- Meaning- Nature- India's presence- Goals- Fundamental goals of host governments- Defenders and critics of MNCs- Action plans to make MNCs acceptable- Various aspects of Barriers to Trade - India's foreign trade policy with reference to Trade promotion measures and Schemes.

### **Unit 2: International Operations Management**

International Operations Management: Meaning- Nature- Comparison with Domestic Operations Management- Competitive advantage- Corporate strategy- Strategic Issues.

### **Unit 3: International Marketing Management**

International Marketing- Domestic Marketing Vs International Marketing- Benefits of International marketing- Major activities- International Market assessment.

### **Unit 4: International Financial Management and Financing Foreign Trade**

Nature International financial management- Factors affecting MNCs' efforts to maximize returns- Environment and Scope of International Financial Management; Payment Terms in Foreign Trade- Financing Techniques in Foreign Trade- Export financing and Institutional Support- Countertrade- Institutional support for foreign trade.

### **Unit 5: International Human Resource Management**

Nature- Growing Interest in IHRM- Comparison between DHRM and IHRM – Managing International HR activities- The expatriates.

### **COURSE TEXT:**

1. Aswathappa. S, *International Business*, McGraw Hill Higher Education, Fifth Edition 2012, New Delhi.

### **COURSE REFERENCES:**

1. VyuptakeshSharan, *International Business- Concept, Environment and Strategy*, Pearson Education, Third Edition 2011,
2. Justin Paul, *International Business*, PHI Learning Private Limited, Fourth Edition, 2009.
3. Thakur, Manab, Gene E. Burton, and B.N. Srivastava, *International Management- Concepts and Cases*, Tata McGraw Hill, New Delhi.

4. Hodgetts, *International Management*, 3rd edition, Tata McGraw Hill, New Delhi.
5. John D Daniel, Lee H Radebaugh, Daniel P Sullivan, *International Business Environments and Operations* - Pearson Education, 10th edition, 2004.
6. Koontz and Whelrich, *Management, A Global Perspective*, Tata McGraw Hill, New Delhi.
7. Nagandhi Anant R, *International Management, Concept and Cases*, Tata McGraw Hill.

## **16UCO6MC01 MANAGEMENT ACCOUNTING**

Semester: VI

Credits: 6

Category: MC

Hours/Week: 6

### **OBJECTIVES**

1. To understand the Management Accounting techniques for evaluation, analysis and application in managerial decision making.
2. To Acquire knowledge and skills for application of Management Accounting tools for managerial decision making.

### **UNIT-I: INTRODUCTION, FUNDS & CASH FLOW STATEMENT**

Meaning and functions of financial accounting, cost accounting and management accounting - characteristics, scope, Comparison between cost accounting and management accounting, financial accounting and management accounting – functions of management accountant. Funds Flow Statement-meaning -objectives, importance, advantages and limitations of funds flow statement - differences between funds flow statement and balance sheet-calculation of funds from operations and preparation of funds flow statement.

Cash Flow Analysis: Introduction, Meaning of Cash Flow Statement, Purpose of Cash Flow Statement, Preparation of

Cash Flow Statement, Format of Cash Flow Statement (AS3: Revised Method) , Cash Flow from Operating Activities , Cash Flow Statement under Direct Method, Different between Cash Flow Analysis and Fund Flow Analysis, Uses of Cash Flow Statement.

## **UNIT-II: BUDGETING AND BUDGETARY CONTROL**

Meaning and definition of budget-essential features of budget-budgeting-budgetary control –objectives - essentials of successful budgetary control –classification of budgets-on the basis of time-on the factors of production-on the basis of flexibility –on the basis of functions-zero based budgeting-advantages and limitations of budgetary control-preparation of production, sales, materials, material purchase, production cost, cash and flexible budgets.

## **UNIT-III: RATIO ANALYSIS**

Meaning of ratio analysis - modes of expression of ratios - steps in ratio analysis - advantages of ratio analysis - limitations of ratio analysis-classification of ratios - traditional classification – profit and loss account ratios, balance sheet ratios, profit and loss account and balance sheet ratios - functional classification - profitability ratios - turnover ratios - financial ratios and computation of various ratios.

## **UNIT-IV: MARGINAL COSTING**

Meaning of marginal cost-marginal costing-advantages and limitations of marginal costing - calculation of P/V ratio, B.E.P, Margin of Safety, Contribution, sales required to earn a specific profit, and application of marginal costing techniques in decision making.

## **UNIT –V: STANDARD COSTING AND VARIANCE ANALYSIS**

Meaning and definition of standard costing, application of standard costing, steps involved in standard costing-comparison between standard costing and budgetary control-advantages and

limitations of Standard costing - variance analysis-types of variances - computation of material cost variances- Labour cost variances-overhead variance and sales variances.

### **COURSE TEXT**

1. Solomon Raj L. & Arokiyasamy A., Management Accounting, Vijay Nicole Imprints Ltd, 2011.
2. T.S Reddy & Hariprasad Reddy, Management Accounting, Margham Publications, 2016
3. Murthy A.& Gurusamy, Tata McGraw Hill Publications, 2010.

### **REFERENCE**

1. Maheshwari S.N. Management Accounting, Sultan Chand & Sons, New Delhi 2012.
2. Jain & Narang, Management Accounting, Kalyani Publishers, New Delhi 2009.

## **16UCO6MC02 HUMAN RESOURCE MANAGEMENT**

Semester: VI

Credits: 6

Category: MC

Hours/Week: 6

### **OBJECTIVES**

1. To highlight the importance of HRM in an organization.
2. To familiarise the students with the processes and mechanism of managing human resources.
3. Understand how Human Resources can become a competitive advantage in organizations.

### **UNIT 1: INTRODUCTION**

HRM – importance – Characteristics – Qualities of a good HR Manager – Changing roles of HR Managers –Functions of HRM- Difficulties and challenges faced by HR managers – Recent trends in HRM.

## **UNIT II: HUMAN RESOURCE PLANNING AND RECRUITMENT**

Definition - Concepts of HRM – Characteristics – Step's in HRP – Succession Planning. Job Analysis – Job Description – Job specification – Recruitment -Selections – Testing – Interviews - Kinds of interviews – Appointment Order.

## **UNIT III: LEARNING OF DEVELOPMENT**

Definition – Objectives –principles of learning–distinction between learning and development –Steps in training – On the job and off the job training – Evaluation of training effectiveness – Competency –stages of Competency – Mentoring and coaching.

## **UNI IV: PERFORMACE APPRAISAL**

Objectives of appraisals – Steps in appraisals - Traditional and Non-traditional methods of performance appraisals – Performance Counseling.

## **UNIT V GRIEVANACES AND DISCIPLINE**

Introduction – Managing Errors – Conflicts – Causes – Managing Conflicts.

### **COURSE TEXTS:**

1. Gupta C.B, Human Resource Management, Sultan Chand and Sons, 14th Edition, New Delhi, 2012.
2. Aswathappa K, Human Resource Management, 6th Edition, Tata McGraw-Hill Education Pvt. Ltd, 2010.

### **COURSE REFERENCES:**

1. Jyothi P & Venkatesh D.N, Human Resource Management, Oxford University Press, New Delhi, 2006.
2. Mamoria C.B, &Rao V. S. P, Personnel Management (Text and Cases), Himalayan Publications, New Delhi, 2012.

3. Wayne Mondy Robert, Human Resource Management, Pearson Education, 12th Edition, New Delhi, 2010.

## **16UCO6MC03 FINANCIAL MANAGEMENT**

Semester: VI

Credits: 6

Category: MC

Hours/Week: 6

### **Course Objectives**

1. To provide an exposure to the role of Finance in an organisation.
2. To identify various resources of Funds and risk involved.
3. To familiarize the students with the techniques to be employed for investing the funds.

### **UNIT I: Finance Functions**

Financial Management – Meaning, Significance, Objectives - Goals of Financial management, Finance Functions - Factors affecting Financial Decision - Functions of Finance Manager.

### **UNIT II: Capital Structure**

Meaning –Factors affecting capital structure-EBIT-EPS Analysis,Indifferent Point of EBIT , Capital Structure theories – Leverage-Meaning and types of Leverages.

### **UNIT III: Cost of Capital**

Meaning and Significance - Theories of Cost of Capital-Cost of Debt , Preference Share and Equity - Capital Asset Pricing Model - Weighted Average Cost of Capital.

### **UNIT IV: Capital Budgeting & Dividend theories**

Meaning and Significance –Capital Budgeting Process –Project Appraisal techniques –Selection Process under Capital Rationing – Dividend theories.

### **UNIT V: Working Capital Management**



Working Capital Management – Factors affecting Working Capital-Financing of Working Capital - Receivables Management – Meaning and Significance – Cost - Benefit Analysis of Cash Discount – Collection expense and Bad debt Losses – Change in Credit period and its effect on Sales.

### **Course Text**

Maheshwari S.N., Financial Management, Sultan Chand & Sons, New Delhi, 2014.

### **Course References**

1. Khan and Jain, Management Accounting & Financial Management, Tata McGraw Hill Publishers, New Delhi, 2007.
2. Kishore M Ravi, Financial Management, Taxman Publication New Delhi 2013.

## **16UCO6MC04 MODERN BANKING PRACTICES**

Semester: VI

Credits: 6

Category: MC

Hours/Week: 6

### **Course Objectives:**

1. To familiarise students with the functions of commercial banks.
2. To expose the credit control measures of RBI to the students.
3. To update students with the changing trends in banking industry.

### **UNIT 1: INTRODUCTION TO BANKING**

Meaning, definition - Classification of banks - Functions of Commercial banks–Cooperative banks – Regional Rural Banks – Investment Banks - Retail and International Banking – Meaning, Functions -Credit Creation - Importance and Limitations of Credit creations - Role of Banking in the Economic Development of a country.

## **UNIT 2: RESERVE BANK OF INDIA**

Establishment – Departments and offices - Licensing of Banks - Functions of RBI – Credit control – Need for credit control– Qualitative and quantitative measures - CRR, Bank Rate, SLR, Repo Rate, Reverse Repo Rate and other credit control methods.

## **UNIT 3: BANKER-CUSTOMER**

Banker and Customer relations - Know your Customer (KYC) guidelines - Services rendered by Banks -Mandate and Power of Attorney - Banker’s lien - Right of set off - Garnishee order - Payment and collection of Cheques - duties and responsibilities of paying and collecting banker – Protection available to paying and collecting banker under NI Act – Crossing – Types of Crossing - Endorsements - Types of Endorsements – Forged instruments -Bouncing of Cheques and their implications.

## **Unit 4: DEPOSITS, LOANS AND ADVANCES**

Different Deposit of Deposits – Loans and Advances – unsecured – Forms of unsecured loans and advances –Secured loans and Advances -Forms of Secured loans and Advances – Policies - General Principles – Precautions –Modes of Creating Charge - Lien - Pledge - Hypothecation - Mortgage –Types of Securities for advances.

## **Unit 5: MODERN BANKING PRACTICES**

E-Banking –Merits and demerits –Modern Banking Services - Core Banking –Home Banking –Tele banking- Mobile Banking-Gold banking – Offshore Banking- Automatic Teller Machine (ATM) - Debit and Credit Cards– White-label ATM - Real Time Gross Settlement (RTGS), Electronic Fund Transfer at point of Sale (EFTPOs), National Electronic Fund Transfer (NEFT), - Meaning, Differences - Banking Ombudsman – Redressal and Grievances.

## **COURSE TEXT**

Sundharam K.P.M. & Varshney P.N., Banking Theory, Law & Practice, Sultan Chand & Sons, 2015.

## **COURSE REFERENCES**

1. Gordon E &Natarajan K, Banking Theory Law and Practice, Himalaya Publishing House, 2012.
2. Shelagh Heffernan, Modern Banking, Wiley; 2nd edition, 2005.
3. Dr.E.Dharmaraj, Banking Law Theory and Practice, SIMRES publications, 1st Edition 2012.

## **16UCO6MS01 ADVANCED CORPORATE ACCOUNTING**

Semester: VI  
Category: MS

Credits: 4  
Hours/Week: 6

### **Course Objectives:**

To help students prepare financial statements of special types of businesses viz. Banks, Insurance and Electricity Companies.

To understand the accounting procedure for amalgamation of companies in the nature of merger or purchase.

### **UNIT I: Insurance Company Accounts (Schedule Format)**

Types of Insurance - Accounts of Insurance Companies - Final accounts of life assurance Companies-Ascertainment of Profit-valuation Balance Sheet-Final accounts of Fire, Marine and miscellaneous Insurance Companies.

### **UNIT II:Banking Company Accounts:**

Accounts of Banking Companies - rebate on bill discounted-Non - Performing assets and their treatment – classification of

Bank Advances - Provision for doubtful debts-Guidelines of RBI for Preparation of final accounts of banking companies.

### **UNIT III:Holding Companies (AS21):**

Meaning and definition of Holding and Subsidiary Companies - Legal Requirement Relating to Presentation of Accounts of Holding Companies and its subsidiaries – Consolidated of balance sheet and Profit and Loss Account.

### **UNIT IV: Liquidation of Companies:**

Meaning of Liquidation - Modes of Winding up - Contributory order of Payment –Preferential Creditors - Statement of Affairs-Deficiency or Surplus Accounts.

### **UNIT V: Amalgamation of Companies (AS – 14) and Recent Trends in Accounting:**

Amalgamation – Meaning – Types - Purchase Consideration – Computation of Purchase Consideration – entries in the books of the transferor and transferee - Special Adjustment Entries for Inter-Company Owings and Holdings- Introduction to IFRS-GAAP-Human Resource Accounting - Inflation Accounting-Social Responsibility Accounting and Environmental Accounting.

### **Course Text:**

1. T.S.Reddy&Dr.A.Murthy, Corporate Accounting, Vol-2 Margham Publications, Chennai, (2014)
2. Gupta R.L. &Radhasamy, Corporate Accounting,Vol-2, Sultan Chand Publications, New Delhi, 2013

### **Course References:**

1. Shukla M.C. &Grewal T.S. Corporate Accounting, New Delhi, S.Chandand Co, 1999.
2. Chinnasamy Ganesan, Quick Reference on International Financial ReportingStandards with Model Q& A, CCH-WoltersNuwer Business, 2011.

## **16UCO6MS02 GLOBAL MARKETING MANAGEMENT**

Semester: VI

Credits: 4

Category: MS

Hours/Week: 6

### **Course Objectives**

1. To enable the students to understand the global marketing environment.
2. To enlighten learners about overseas market research, sources of marketing information and the guidelines to identify foreign markets.
3. To facilitate students to find career opportunities in global marketing

### **Unit I - Overview of Global Marketing & Global Market Segmentation**

Introduction to Global Marketing - The marketing concept- The three principles of Marketing- Importance of Global Marketing- Management Orientations- Driving and Restraining forces affecting Global Integration and Global Marketing - Global market segmentation – Global Targeting – Global Positioning

### **Unit II - Global Marketing Environment & Marketing Information System and research**

Global economic environment – Global socio-cultural environment – The political, legal and regulatory environments in global marketing - Sources of market information – formal marketing research

### **Unit III - Entry and Expansion Strategies & Competitive Analysis**

Decision criteria for International business - Entry and expansion model - Exporting- Sourcing – Licensing – Joint Venture – Ownership and Control - Ownership /Investment - Cooperative strategies and Global strategic partnerships (GSP) - Nature of GSP- Success factors- Alliances between Manufacturers and Marketers- International Partnerships in Developing countries- Competitive analysis and strategy-

Industry analysis - Forces influencing competition- Global competition and national competitive advantage- Competitive advantage and strategic models- Strategic positions- Competitive Innovation and strategic Intent

#### **Unit IV - Product and Pricing Decisions**

Product decisions- Basic concepts- Product saturation levels in Global markets- Product design considerations- Attitudes toward country of origin- Geographic expansion: Strategic alternatives- New products in Global marketing- Pricing Decisions- Basic concepts- Environmental influences on pricing decisions- Global pricing objectives and strategies- Gray market goods- Dumping- Transfer pricing- Global pricing: Three pricing alternatives

#### **Unit V - Channel and Promotion Decisions**

Channel objectives and constraints- Distribution channels: Terminology and structure- International channel Innovation- Channel strategy for new market entry- Physical distribution and logistics - Global advertising and branding- selecting an Advertising agency- Advertising appeals- Public relations and publicity- personal selling- sales promotion- Direct marketing- Trade shows and exhibitions- Sponsorship promotion.

#### **Course Text:**

Keegan J. Warren and Bhargava K. Naval, Global Marketing Management, Dorling Kindersley (India) Pvt. Ltd (Licensee of Pearson Education in South Asia), 7th Edition, 2011.

#### **Course References:**

1. Philip R. Cateora, John L. Graham and PrashantSalwan, International Marketing, Tata McGraw Hill Publishing Company Ltd, Special Indian 13th Edition, 2008.
2. Rajagopal, International Marketing, Vikas Publishing House Pvt Ltd, 2007.

#### **Online References:**

1. <http://www.downloadsld.com/2014/04/ebook-global-marketing-management-5e-by.html>
2. <http://www.freebookcentre.net/Business/Marketing-and-Sales-Books.html>
3. <http://bookboon.com/en/marketing-media-ebooks>

**Other websites:**

[www.wto.org](http://www.wto.org), [www.Caricom.org](http://www.Caricom.org), [www.coha.org](http://www.coha.org)  
[www.iie.org](http://www.iie.org), [www.apecsec.org.sg](http://www.apecsec.org.sg),

[www.economist.com](http://www.economist.com), [www.wsj.com](http://www.wsj.com), [www.ft.com](http://www.ft.com)  
[www.acnielsen.com](http://www.acnielsen.com), [www.greenbook.com](http://www.greenbook.com)  
[www.adageglobal.com](http://www.adageglobal.com),

**16UCO6MS03 NEW VENTURE CREATION**

Semester: VI

Credits: 4

Category: MS

Hours/Week: 6

**CourseObjective:**

1. To enable student to understand the concept of new venture creation.
2. To identify significant changes and trends which create business opportunities and to analyze the environment for potential business opportunities.
3. To provide conceptual exposure on converting idea to an entrepreneurial firm.

**Unit: Innovation:** Creativity as a prerequisite to innovation – Innovation and Entrepreneurship – Opportunities through change – windows and corridors – Success Factors for Entrepreneurs. Recognizing opportunities – trend analysis - generating ideas - Brainstorming, Focus Groups, Survey, Customer advisory boards and day-in the- life research - Sensitivity analysis

## **Unit II New Ventures Feasibility**

**Planning:** The concept of a planning paradigm – Four stages: Growth – Fundamentals of a Feasibility Plan – Project Identification – Project Selection – Project Report – significance – contents – planning commission guidelines for formulating a project report – Network analysis. Common errors in new venture creation.

**Unit III Product and service concepts for new ventures:** Identifying Opportunities – the product development process – Products and Technology – Introduction to patents = Types of Patents – Copyrights – Trademark – Implications for entrepreneurs – Infrastructure of services – Types of service ventures – Success Factors in service Ventures. Implications of Market Research and Competitive analysis.

**Unit IV Organizing and Financing the new venture:** Matching human resource needs and skills – networking – extending human relations – legal forms of business in perspective – Assets Management – Equity financing – venture capital – Debt financing – Government Programmes – Incubation

## **Unit V Startups**

Meaning and nature, startup culture – Startup eco system – startup business partnering – startup development phases – case studies of successful startups

### **COURSE TEXTS:**

1. David H. Holt, *Entrepreneurship – New Venture Creation*, Prentice Hall of India, New Delhi, 2000.
2. Bruce R. Barringer, R. Duane Ireland, *Entrepreneurship – Successfully Launching New Ventures*, Pearson Education, 2008.
3. Khanka S.S. “*Entrepreneurial Development*” S. Chand & Co. Ltd. Ram Nagar New Delhi, 1999.

### **COURSE REFERENCES:**

1. Manimala J Mathew., *Entrepreneurship theory at crossroads*, Biztantra, 2007
2. Desai Vasant, *Entrepreneurial Development and Management*, Himalaya Publishing House, 2007
3. Lall Maddhurima, Sahai Shikha,



- Entrepreneurship*, ExcelBooks, 2006
4. Kurakto, *Entrepreneurship-Principles and practices*, Thomson publication, 7th Edition, 2007
  5. Weihrich Heinz, Canice V Mark and Harold Koontz, *Management – A Global and Entrepreneurial Perspective*, Tata McGraw Hill Education Pvt Ltd., 3rd Edition, 2011

## **16UCO6MS04 GLOBAL BUSINESS STRATEGIES**

**Semester: VI**  
**Category: MS**

**Credits : 4**  
**Hours / Week: 6**

### **Course Objectives**

1. To gain the conceptual clarity of the aspects of international trade and finance
2. To examine the broad pattern of changes in the international business policy
3. To examine the business implications of international economic environment

### **Unit 1 International Business**

International Business - Globalization - Forces, Meaning, dimensions and stages in Globalization – modern theories of International trade - Emerging economies.

### **Unit 2 International Business Environment and Entry**

Meaning - Political, Social and Economic - Cultural and Ethical factors affecting international business- Responsibilities of International Business – Trading Environment of International Trade - Tariff and Nontariff Barriers

### **Unit 3 International Marketing**

International Marketing-Meaning – features -Need and Problems – reasons for international Marketing - Entry strategies - Market selection.

### **Unit 4 International Financial Markets and Instruments**

Introduction to International Financial Markets - International Monetary Fund, Asian Development Bank and World Bank - Financial Markets and Instruments - Introduction to Export and Import Finance

### **Unit 5 International Business Regulations**

Bilateral and Multilateral Trade Laws - World Trade Organization - Dispute settlement mechanism under WTO - Problems of Patent Laws - International convention on competitiveness

### **Text Books**

1. Paul Justin, *International Business*, 5<sup>th</sup> Edition, Prentice Hall of India P Ltd., New Delhi, 2011
2. Keegan Warren J. and Green Mark C., *Global Marketing*, 4<sup>th</sup> Edition, Prentice Hall/ Penguin Books Ltd., 2009

### **Course Reference**

1. Graham John L, Salwan Prashant, Cateora Philip R, *International Marketing*, 13th Edition, Tata McGraw-Hill Education, 2008.
2. Varshney R. L. & Bahattacharya.B., *International Marketing Management-An Indian Perspective*, 24<sup>th</sup> Edition, Sultan Chand & Sons, New Delhi, 2012.

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# COMMERCE ALLIED OFFERED TO OTHER DEPARTMENT

## 16UCO2AL01 ACCOUNTING FOR DECISION MAKING

Semester: VI

Credits : 4

Category: AL

Hours/Week: 6

### Course Objectives:

1. To enable the students to prepare the financial statements of Individuals and partnership firms.
2. To inculcate the importance of ratio analysis.
3. To expose accounting treatment for estimation of cost to the students.
4. To familiarise students with the managerial applications of marginal costing.

### Unit 1: Financial Accounting

Preparation of journal, Ledger, Trial balance and Final Account – Trading Account, Profit and Loss Account and Balance Sheet with Elementary Adjustments.

### Unit 2: Partnership Account

Preparation of partners capital account, Profit and loss appropriation account, Accounting procedure for Admission of a partner- Treatment of goodwill– Revaluation account, Capital account and Balance sheet of reconstituted firm.

### Unit 3: Ratio Analysis

Liquidity Ratios – Current Ratio, Liquid/quick Ratios, cash to current assets Ratio, – Leverage Ratios – Debt Equity Ratios, Capital gearing Ratios, Proprietary Ratios, Turnover Ratios – Fixed Assets Turnover Ratio, Current Assets Turnover Ratio, Inventory Turnover Ratio, Working Capital Turnover Ratio, Debtors Turnover Ratio, Creditors Turnover Ratio.

### Unit 4: Cost Estimation and Cost control

Classification of cost by elements – Computation of costs – computation of profit, Treatment of stock – Tenders and Quotations.

### **Unit 5: Marginal Costing**

Marginal costing; meaning, advantages and limitations – Cost-Volume Profit Analysis – Break Even Analysis – Application of marginal costing in managerial decision making.

#### **Course Text**

1. R L Gupta & V K Gupta Financial Accounting, Tata McGraw Hill Publication, 2013.
2. Murthy & Gurusamy, Cost Accounting, Tata McGraw Hill Publication, 2012.

#### **Course References**

1. Maheswari S.N., Principles of Cost Accounting, Sultan Chand Publications, 2011.
2. Reddy T.S. & Hari Prasad Reddy Y., Cost & Management Accounting, Margham Publications, 2011.
3. T S Reddy & Murthy, Financial Accounting, Margam Publication, 2014.
4. Arora .M.N, Cost Accounting, Vikas Publishing House Pvt., 2011.

## **16UCO3AL01 BUSINESS PROCESS MANAGEMENT**

Semester: II

Credits: 3

Category: AL

Hours/Week: 6

### **Course Objectives**

1. To understand the various dimensions of enterprise system, Business Process Management and the fundamentals of Enterprise Resource Planning.

2. To identify the support extended by ERP in material, human resources and financial management and to explain the intricacies involved in them.
3. To familiarize with ERP integration and emerging trends in the Business Process Management.

**UNIT I** – Introduction to Business Process Management - Overview of the enterprise systems – characteristics – risks and benefits – fundamental technology, Concept of Business Process Management, Implementation of cross functional integrated ERP systems.

**UNIT II**–Material Management, Sales and Marketing-Purchasing, Receiving, storage and Controlling , Sales and Marketing, ERP application in material, sales and marketing activities.

**UNIT III** - Human Resource Management -Introduction to Human Resource Management, Human Resource Information System, ERP in Human Resource Management.

**UNIT IV** - Finance and ERP - Various aspects of Financial Accounting, Budgeting and cost controlling, Executive Information System and Business Planning.

**UNIT V** - ERP Implementation - ERP Planning, Evaluation and selection -ERP implementation, Methodology and Frame work - Maintenance of ERP - Organizational and Industrial impact.

#### **REFERENCE BOOKS:**

1. Jagan Nathan Vaman, ERP in Practice, Tata McGraw-Hill, 2008.
2. Alexis Leon, Enterprise Resource Planning, second edition, Tata McGraw-Hill, 2008.
3. MahadeoJaiswal and Ganesh Vanapalli, ERP Macmillan India, 2009.
4. Vinod Kumar Grag and N.K. Venkitakrishnan, ERP- Concepts and Practice, Prentice Hall of India,2nd edition, 2006.
5. Summer, ERP, Pearson Education, 2008.

# 16UCO3AL02 ACCOUNTING FOR ECONOMISTS

Semester : I

Credits : 3

Category : Allied (OFFERED TO THE ECONOMICS DEPT.)

Hrs/Week : 6

## **Semester: 1 Course Objectives:**

1. To enable the students to prepare the financial statements of companies and appreciate the importance of cash flow in an organisation
2. To expose accounting treatment for core elements of cost to the students
3. To familiarise students with the managerial applications of marginal costing

## **Unit 1: Financial Statement**

Financial statement of companies – Profit/Loss account – P/L Appropriation account – preparation of balance sheet of a company.

## **Unit 2: Cash Flow Statement**

Cash Flow Statement – meaning – Advantages and limitations – Concept of Fund – Funds from Operation - Preparation of Cash Flow Statement as per AS 03.

## **Unit 3: Inventory Management**

Purchasing – CentralisedVsDecentralised - Store Keeping – Stock level determination – EOQ & ABC Analysis – Purchase price computation - Treatment of Scrap, Spoilage, Wastage & Defectives - Pricing of issue of material – FIFO, LIFO & Weighted Average methods.

## **Unit 4: Labour& Overheads Accounting**

Methods of Wage payments – Piece Rate – differential piece rate - Time rate – Incentive Methods –Overheads – Classification, Allocation, Apportionment – Redistribution of overheads.

## **Unit 5: Marginal Costing**

Marginal costing; meaning, advantages and limitations – Cost-Volume Profit Analysis – Break Even Analysis – Application of marginal costing in managerial decision making.

### **Course Text**

Murthy & Gurusamy, Cost Accounting, Tata McGraw Hill Publication, 2011.

### **Course References**

1. Maheswari S.N., Principles of Cost Accounting, Sultan Chand Publications, 2010.
2. Reddy T.S. & Hari Prasad Reddy Y., Cost & Management Accounting, Margham Publications, 2011.
3. Jain & Narang, Cost Accounting, Kalyani Publications, 2009.
4. Arora .M.N, Cost Accounting, Vikas Publishing House Pvt., 2011.

## **16UCO3AL03 BUSINESS ACCOUNTING**

Semester: III

Credits: 3

Category: AL

Hrs/Week: 6

### **Course Objectives:**

1. To enable the students to prepare the financial statements of Individuals.
2. To inculcate the importance of ratio analysis.
3. To expose accounting treatment for estimation of cost to the students.
4. To familiarize students with the managerial applications of marginal costing and accounting application through computers.

## **Unit 1: Financial Accounting**

Preparation of journal, Ledger, Trial balance and Final Account – Trading Account, Profit and Loss Account and Balance Sheet with Elementary Adjustments.

## **Unit 2: Ratio Analysis**

Liquidity Ratios – Current Ratio, Liquid/quick Ratios – Leverage Ratios – Debt Equity Ratios, Proprietary Ratios, Turnover Ratios – Fixed Assets Turnover Ratio, Current Assets Turnover Ratio, Inventory Turnover Ratio, Working Capital Turnover Ratio, Debtors Turnover Ratio, Creditors Turnover Ratio.

## **Unit 3: Cost Estimation and Cost control**

Classification of cost by elements – Computation of costs – computation of profit, Treatment of stock – Tenders and Quotations.

## **Unit 4: Marginal Costing**

Marginal costing; meaning, advantages and limitations – Cost-Volume Profit Analysis – Break Even Analysis – Application of marginal costing in managerial decision making.

## **Unit 5: ERP in accounting**

Basic accounting through Computers – Cash Book – Profit and Loss Accounts and Balance Sheet.

## **Course Text**

1. R L Gupta & V K Gupta Financial Accounting, Tata McGraw Hill Publication, 2013.
2. Murthy & Gurusamy, Cost Accounting, Tata McGraw Hill Publication, 2012.

## **Course References**

1. Maheswari S.N., Principles of Cost Accounting, Sultan Chand Publications, 2011.
2. Reddy T.S. & Hari Prasad Reddy Y., Cost & Management Accounting, Margham Publications, 2011.
3. T S Reddy & Murthy, Financial Accounting, Margam Publication, 2014.



## **16UCO4AL02 MODERN MARKETING**

Semester: VI

Credits: 4

Category: MS

Hours/Week: 6

### **Course Objectives**

1. To expose students to the importance of Marketing in the Business World.
2. To enable students to understand the elements of the Marketing Mix to the recent trend.

### **UNIT I: Marketing and the Marketing Process**

Definition of Marketing and Marketing Management – Marketing Process – Marketing Management Orientation – Marketing Plan – Marketing Mix – Relationship Building – Customer Retention Strategies.

### **UNIT II: Consumer/ Business Market Segmentation**

Marketing Environment – Managing Marketing Information– Market Segmentation –Targeting – Positioning Strategies.

### **UNIT III: Product and Pricing Strategies**

Product, Services and Branding Strategies – Types of Products – Product Mix – New Product Development– Product Life Cycle Strategy, Pricing – Pricing Objectives - Kinds of Pricing – Factors Affecting Pricing –Pricing Strategies.

### **UNIT IV: Marketing Channel and Communication Strategies**

Marketing Channels – Functions – Types – Event Management; Marketing Communication Mix – Communication Process – Steps inDeveloping Effective Marketing Communication – Setting Promotion Budget and Mix.

### **UNIT V: Digital Marketing**

Marketing Intelligence – Social Media – Digital Media –Sight Engine Optimization – Search Engine Management.

### **Course Text:**

Kotler Philip, Armstrong Gary, Agnihotri y. Prafulla, EhsanUIHaque, Principles of Marketing -A South Asian Perspective, 13th Edition, Pearson 2009.

### **Course References:**

1. Maheshwari P. Rajendra, Principles of Marketing, International Book House, 1st edition, 2012.
2. Armstrong Gary, Kotler Philip, Principles of Marketing, Prentice Hall, 2011.

## **16UCO3AL04 MEDIA MARKETING**

Semester: III

Credits: 3

Category: AL

Hours/Week: 6

### **Course Objectives**

1. To understand the basic principles of marketing and the evolution of media marketing
2. To provide an exposure to the changing rules of Marketing, and new Media
3. To appreciate practical action plans, applications, and trends in media

### **UNIT I: Marketing and the Marketing Process:**

Definition of Marketing and Marketing Management - Marketing Process and evolution – Marketing Management orientation - Marketing Plan - Marketing Mix - Consumer and Business Markets – Market Segmentation, targeting, positioning strategies

### **Unit II: Changing Rules of Marketing and New media**

Old rules of Marketing, PR - New rules of marketing - Convergence of marketing and PR on the web -Reaching

Buyers Directly - Tapping product evangelists -Blogs-using audio and video - viral marketing -content rich websites - marketing and PR real time

### **Unit III: Evolution of Modern Media**

Evolution of Media - Print, Radio, TV, Mobile marketing - Leveraging media to reach customers – New technologies in marketing goods and services, face book, twitter, LinkedIn and others - Media marketing mix- Future of Media

### **Unit IV: Action Plans**

Building a Marketing and PR plan - organizational goals, buyer persona, developing content to reach buyers, marketing strategies, measurements, educating salespeople about the new sales cycle - online thoughtleadership - online sales - measuring media effectiveness

### **Unit V: Modern Media Applications and Trends**

Applications of modern media: Health, religion, politics, entertainment, journalism, transportation, ecological consciousness, campuses - Digital Marketing: e-CRM, branding - RFID - contextual ads. – Searchengines - reputation and privacy issues

### **Course Texts**

1. Scott David Moorman, The New Rules of Marketing and PR, 2nd ed. John Wiley & Sons, 2011
2. Fine Robert, The Big Book of Social Media: Case Studies, Stories, Perspectives, YorkshirePublishing, OK, USA, 2010

### **Course References**

1. Shameem A (Ed.), New Media Marketing: Re-inventing new avenues , Excel Books, New Delhi,2009
2. Kotler Philip Gary Armstrong, Prafulla Y. Agnihotri, and EhsanUIHaque, Principles of Marketing,Person Education, ed. 13, 2010

3. Zeithamp Valarie A., Mary Joe Bitner, Services Marketing - Integrating Customer Focus Across the Firm, Ed., 5, Tata McGraw Hill, New Delhi. 2010

## **16UCO4AL01 E – COMMERCE**

Semester: IV  
Category: AL

Credits: 3  
Hours / Week: 6

### **COURSE OBJECTIVES**

1. To expose students to the Web Commerce business models and to train them in web technologies to create E – Commerce solutions.
2. To help students gain an understanding of the legal framework of E – Commerce.

### **UNIT I : E- COMMERCE (12 HOURS)**

Introduction to E-Commerce – Objectives – Importance, Mobile Commerce – Objectives – Benefits, E-Trade – Importance – Process, E-Business and its activities – E – Business Models , Value of internet in business – Advantages and disadvantages of E-Commerce

### **UNIT II : E – MARKETING (12 HOURS)**

Introduction to E-Marketing – Channels – E-Marketing Mix – Web Salesmanship, Advertising on Network- Format-uses, EDI – Benefits – Migration to open EDI – Electronic market place Technologies – Digital signature

### **UNIT III : E-PAYMENT SYSTEMS (13 PRACTICAL HOURS )**

Introduction to E-Payment systems – Types of E-Payment Systems – E-Payment process – Participants of E-Payment system – Components of an effective E-Payment System – Economic implications of E-Payment system – Advantages of E-Payment system – Issues in E-Payment system

## **UNIT IV: E-COMMERCE SYSTEMS (25 PRACTICAL HOURS)**

Introduction to Operating Systems – E-Business Solutions – open-source - Case Studies related on current E- Marketing and E- Payment systems – Taxation of E-Commerce transactions– Supply Chain & Logistics – Customer Complaints – Call Centers – Popular E-Commerce Software Environment

## **UNIT V : LEGAL FRAMEWORK (13 HOURS)**

Legal Framework for E-Commerce – Net Threats – E – Security protection - Cyber Laws – Aims and Salient Features of Cyber Laws in India – Taxation issues - Cyber Crimes – Categories – Ethical and Intellectual property issues in E-Commerce Technologies

### **COURSE TEXTS**

1. Joseph P T, E-Commerce, A managerial perspective, Prentice Hall Publications, 4th Edition, 2012.
2. Minoli Daniel & Minoli Emma, Web Commerce Technology Handbook, Tata McGraw Hill Publications, 16th reprint, 2009.

### **COURSE REFERENCES**

1. Whitley David, E-Commerce Strategy, Technology and Application, Tata McGraw Hill Publication. 21st reprint, 2008.
2. Dennis P. Curtin, E-Commerce Principles and Information Technology, Tata McGraw Hill Publications, 2008.
3. Wesley Addison, Frontiers of E-Commerce, Pearson Publications, 2008

## 16UCO4AL02 MODERN MARKETING

Semester: IV

Credits: 3

Category: AL

Hours / Week: 6

### **Course Objectives:**

1. To expose students to the importance of Marketing in the Business World.
2. To enable students to understand the elements of the Marketing Mix to the recent trend.

### **UNIT I: Marketing and the Marketing Process**

Definition of Marketing and Marketing Management – Marketing Process – Marketing Management Orientation – Marketing Plan – Marketing Mix – Relationship Building – Customer Retention Strategies.

### **UNIT II: Consumer/ Business Market Segmentation**

Marketing Environment – Managing Marketing Information– Market Segmentation –Targeting – Positioning Strategies.

### **UNIT III: Product and Pricing Strategies**

Product, Services and Branding Strategies – Types of Products – Product Mix – New Product Development– Product Life Cycle Strategy, Pricing – Pricing Objectives - Kinds of Pricing – Factors Affecting Pricing –Pricing Strategies.

### **UNIT IV: Marketing Channel and Communication Strategies**

Marketing Channels – Functions – Types – Event Management; Marketing Communication Mix – Communication Process – Steps in Developing Effective Marketing Communication – Setting Promotion Budget and Mix.

### **UNIT V: Digital Marketing**

Marketing Intelligence – Social Media – Digital Media –Sight Engine Optimization – Search Engine Management.

**Course Text:**

Kotler Philip, Armstrong Gary, Agnihotri y. Prafulla, EhsanUIHaque, *Principles of Marketing -A South Asian Perspective*, 13<sup>th</sup> Edition, Pearson 2009.

**Course References:**

1. Maheshwari P. Rajendra, *Principles of Marketing*, International Book House, 1<sup>st</sup> edition, 2012.
2. Armstrong Gary, Kotler Philip, *Principles of Marketing*, Prentice Hall, 2011.

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