Master in Commerce
(M. Com)

Application from the 2012-13 Batch

June 2013

Post Graduate & Research, Dept. of Commerce,
Loyola College (Autonomous College, and affiliated to the University of Madras), Chennai
# M.Com CURRICULUM 2012-13

## M.Com I Year:

### I SEMESTER

<table>
<thead>
<tr>
<th>SEM</th>
<th>CATEGORY</th>
<th>CODE</th>
<th>TITLE</th>
<th>HOURS</th>
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<tbody>
<tr>
<td>I</td>
<td>MC</td>
<td>CO1812</td>
<td>Advanced Business Statistics</td>
<td>6</td>
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<td>I</td>
<td>MC</td>
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<td>Economic and Labour Laws</td>
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1st Semester total No. of hours

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<th>Hours</th>
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<tr>
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### II SEMESTER

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<td>Human Resource Management</td>
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2nd Semester total No. of hours

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M.Com II Year:

### III SEMESTER

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3rd Semester total No. of hours 30 26

### IV SEMESTER

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4th Semester total No. of hours 30 24

[Case Study and Paper writing will be part of the learning methodology in all papers and be considered as the third component evaluation for 30 Marks. The first and second evaluation components are written tests]
**LIFE SKILLS TRAINING (LST) PROGRAMME**

> Four mandatory hours per week.
> 2 hours during class hours and 2 hours outside class timings.
> No end semester examination.
> Evaluation to be done jointly by the internal and external examiners.
> The programme will be monitored by the department.

**SYLLABUS FOR LST**

> The syllabus for the Life skills training program is provided by the FOUNDATION DEPARTMENT.
> The papers are taught collaboratively by the Commerce faculty and external experts
LEAP
> LEAP classes are conducted outside class timings.
> It will consist of one rural camp and sixty hours of activities.
> To be completed within the first two semesters.
> It is a requirement for the award of the degree

ELECTIVE SUBJECT (ES)
> The list of papers under ES is decided by the department
> Not more than 2 papers can be offered at a time from the list of papers available.
> Students will be given the choice to select any one paper.
> The classes will be conducted simultaneously for both the papers as done presently.

SUMMER TRAINING PROGRAMME (STP)
> STP is mandatory.
> The project guide will be In-charge of monitoring and evaluating the programme.
> Details will be mentioned in the Cumulative Grade Sheet

GUIDELINES FOR INTER-DISCIPLINARY (ID) PAPER
> The present collaboration is with the Zoology Department.
> The teaching hours are shared equally (3+3) for two papers, one offered by the Commerce Dept. to the M.Sc. students and the other from the Zoology Dept. to the M.Com student.
> The syllabus must be framed jointly by the parent and the related departments.
> However the syllabus must be passed in the BOS of the parent department.

GENERAL GUIDELINES
1. The semester wise allocation of Teaching hours and the credits allotted to ES and ID papers are strictly adhered to as per college directives.
2. The syllabus is in tune with the UGC Curriculum.
3. A research component (Research Methodology for Arts, Research Project / Experiment skill related paper for sciences) is included in the curriculum,
4. Most courses in the syllabi are job oriented.
CO 1812 ADVANCED BUSINESS STATISTICS

Semester: I Credits: 4
Category: MC Hours / Week: 6

Objectives:

1. To provide a theoretical appreciation and use of statistics.
2. To teach statistical techniques which aid modern managers to take wise decisions in a competitive environment.
3. To enable professional use of numerical or categorical data to assess the validity of statements made in business settings.

UNIT I: CONCEPTS REVIEW:

UNIT II: CORRELATION AND REGRESSION ANALYSIS:
Significance of the study of correlation – Correlation and causation – Types of correlation – Difference between Correlation and Regression Analysis – Regression lines and Regression equations – Coefficient of regression – Partial Correlation – Partial Correlation Coefficient – Zero order, First order and second order Coefficient in case of four variables – Second order Partial Correlation Coefficients – Multiple Correlations – Multiple Regression Analysis – Normal equation for the least square regression.

UNIT III: THEORY OF PROBABILITY AND THEORETICAL DISTRIBUTION:
Definition of Probability – Importance – Calculation – Theorems – Mathematical expectation – Theoretical distribution – Binomial – Poisson and Normal

UNIT IV: SAMPLING AND SAMPLE DESIGN & TESTING OF HYPOTHESIS:

UNIT V: NON PARAMETRIC METHODS:

Recommended Text Book:

Reference Books:
3. Arora P. N, Arora Sumeet, and Arora S, Comprehensive Statistical Methods; S. Chand & Company Ltd., 2007
OBJECTIVES:
1. To help learners be aware of the fundamental principles of economic and labour laws in India.
2. To help learners avoid conflicts in the workplace, and understand the rights and obligations of employees.
3. To help learners avoid economic offenses and conduct lawful businesses.

UNIT-I-THE FOREIGN EXCHANGE MANAGEMENT ACT
Definitions-regulation and management of foreign exchange-dealing in foreign exchange-Authorized person-contravention and penalties-directorate of enforcement.

UNIT-II-THE COMPETITION ACT-2002
Definitions-prohibition of certain agreements-abuse of dominant position-regulation of Combinations-competition commission of India-duties, powers and functions of the commission- duties of director general-penalties-competition advocacy-finance accounts and audit.

UNIT-III-THE FACTORIES ACT-1948
Meaning of factory-definitions-the inspecting staff-health and safety measures-hazardous Process-welfare measures-working hours for adults-holidays-employment of young persons-employment of women-annual leave with wages-penalties and procedure.

UNIT-IV-THE WORKMEN COMPENSATION ACT

UNIT-V-THE INDUSTRIAL DISPUTES ACT
Object of the ACT-definitions-industrial dispute-reference of industrial disputes to grievance settlement authorities-authorities under the ACT-works committee-conciliation officers-board of conciliation-courts of enquiry-adjudication machinery-powers and duties of authorities-strikes and lock outs –prohibition of strikes and lock-outs-illegal strikes and lockouts-layoffs-retrenchment -transfer and closing down of undertakings-unfair labour practices-penalties.

RECOMMENDED TEXT BOOK:

REFERENCE BOOK:
OBJECTIVES:
1. To orient students with an appreciation of tested management methodologies that would achieve business success.
2. To give an Indian and Western touch to management practices in modern organization.
3. To help learn the latest technologies like 6 sigma, TQM and CRM.

COURSE UNITS:

UNIT I: FUNDAMENTALS OF MANAGEMENT:

UNIT II: STRATEGIC MANAGEMENT:
Strategic Management – SWOT analysis – BCG matrix – classification of strategies - managerial decision making – group decision making – Corporate social responsibility – Strategies - Indian experiences in CSR

UNIT III: ORGANIZATIONAL STRUCTURES:

UNIT IV: LEADERSHIP:

UNIT V: MANAGING TEAMS:
Managing high performance teams – Team development – Cohesiveness – Managing conflicts in team – Managing technology and innovations in competitive environment – Managing change – Shaping the future.

RECOMMENDED TEXT BOOK:

REFERENCE BOOKS:
OBJECTIVES:
1. To analyze and interpret financial statements from the point of view of managers and outsiders.
2. To enable the students to take economic decisions using costing techniques.
3. To recognize the roles of budgets variance as tools of planning and control.

COURSE UNITS:
UNIT I:
Fund flow statements – cash flow statements

UNIT II:
Analysis of financial statements – ratios indicating profitability, liquidity, solvency and efficiency

UNIT III:
Marginal costing for decision making relating to the following areas – Make or Buy – Key factor/Limiting factor – Pricing – Shut down of Plant – Optimal production Mix – Adding or discontinuing a product – plant mergers – incremental revenue and differential cost.

UNIT IV:
Variance analysis – Material – Labour - Overheads – Sales (Value and Margin Variances)
Budgetary control – functional Budgets – Master Budgets – Zero Base Budget.

UNIT V:
Activity based costing – Relevant costing – Transfer Pricing.

RECOMMENDED TEXT BOOKS:
Maheswari S.N, Cost and Management Accounting, Sultan Chand & Sons, Delhi, 2004.

REFERENCE BOOKS:
OBJECTIONS:
1. To enable students to understand the major aspects of planning and execution of marketing operations.
2. To explain the various kinds of marketing strategies and to highlight the implementation of these strategies.

COURSE UNITS:
UNIT I: UNDERSTANDING THE MARKETING MANAGEMENT:
Introduction – Core Marketing concepts – Marketing management tasks – Developing marketing strategies and plans.

UNIT II: CAPTURING MARKETING INSIGHTS:
Gathering Information and Scanning the environment – Conducting marketing research and forecasting demand – Connecting with customers – Analysing consumer markets – Identifying market segments and targets – Dealing with competition.

UNIT III: SHAPING THE MARKET OFFERINGS:
Product life-cycle marketing strategies – Setting product strategy – Developing pricing strategies and programs.

UNIT IV: DELIVERING VALUE:
Designing and managing integrated marketing channels – Managing retailing, wholesaling and logistics.

UNIT V: COMMUNICATING VALUE:
Designing and managing integrated marketing communication – Managing mass communications – Managing personal communications – Introducing new market offerings – Tapping into global market.

RECOMMENDED TEXT BOOK:

REFERENCE BOOKS:
OBJECTIVES
1. To understand the basics of Direct Tax Law and its method of practices
2. To study the computation of income of various persons under different heads of income
3. To identify the procedures of tax planning methods involved in the heads of income

UNIT 1 – BASICS OF INCOME TAX LAW
Canon of Taxation – Definitions – Residential status and incidence of Taxation – Exempted incomes – difference between Capital and revenue

UNIT 2 – COMPUTATION OF TOTAL INCOME
Computation of Income from Salary – House property – Business and Profession – Capital gains and other sources – Clubbing provisions – set off and carry forward of losses – deductions

UNIT 3 – ASSESSMENT OF INDIVIDUAL INCOME
Assessment of agricultural income – assessment of income of individuals – Tax Planning at various stages of income

UNIT 4 – ASSESSMENT OF PERSONS OTHER THAN INDIVIDUAL
Assessment of partnership firm, HUF, charitable institutions, cooperative societies and Companies – Procedures of Tax planning and its implication on tax savings

UNIT 5 – INCOME TAX AUTHORITIES AND PROCEDURES

RECOMMENDED BOOKS:
OBJECTIVES:
1. To understand the nature of human resources and its significance to the organization
2. To learn about the various mechanisms in HRM that contribute to the competencies of people in an organization
3. To build learning organizations and to become competitive in the changing economic environment.

COURSE UNITS:
UNIT I: HUMAN RESOURCE MANAGEMENT:
Scope and activities of Human resources Management – HRM models – Activities that can enhance HR competitiveness – HRM and environment scanning – HR Manager, as strategic business partner – Changing status of HR Managers – HR outcomes – Challenges and issues facing as a HR Manager.

UNIT II: HUMAN RESOURCE PLANNING:

UNIT III: HUMAN RESOURCES DEVELOPMENT:
Human resources development – Goals of HRD – HRD instruments – HRD culture – Role of Chief Executives in HRD – Training and Development modules – Coaching and mentoring – Competency mapping – Developing competencies – Personal competency maturity model

UNIT IV: WORK LIFE:
Quality of work life – Participation and empowerment – Career planning and development - Managing discipline and grievances.

UNIT V: PERFORMANCE APPRAISAL:

RECOMMENDED TEXT BOOKS

REFERENCES BOOKS
OBJECTIVES

1. To provide basic information on Mobilizing and Managing Finance in business organizations
2. To help students gain a detailed account of various Financial functions of business organizations.

UNIT 1: BASICS OF FINANCIAL MANAGEMENT
Finance function - Meaning and significance and Goals of financial management - Factors affecting financial decisions - Time value of money.

UNIT II: CAPITAL STRUCTURE:

UNIT III: COST OF CAPITAL:
Meaning and significance - Computation of individual sources of funds and Weighted Average Cost of Capital - Marginal Cost of Capital.

UNIT IV: CAPITAL BUDGETING:
Meaning and Significance - Capital Budgeting Process - Project Appraisal techniques - Selection Process under Capital Rationing - Leasing - Types of Leasing - Lease or Buy Decisions

UNIT V: WORKING CAPITAL MANAGEMENT:

RECOMMENDED TEXT BOOK:

REFERENCE BOOKS
CO 2818 ENTREPRENEURSHIP AND SMALL BUSINESS MANAGEMENT

Semester: II  Credits: 5
Category: MC  Hours / Week: 6

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 ENTERPRISE:
Small Business framework – concept and definition - nature and characteristics – relationship between small and large business – scope and types of small business – rationale and objectives – small business as seed bed of Entrepreneurship

UNIT II: ENTREPRENEURSHIP:
Entrepreneur and Entrepreneurship concept – distinction between entrepreneur and Manager – entrepreneurial competency – functions – types (including women and rural).

UNIT III: ESTABLISHING A SMALL ENTERPRISE:
Establishing a small enterprise – learning the important steps for starting a business – project identification and selecting the product – generation and screening the project ideas – market analysis – technical analysis, financial analysis (up to cost of production) Project formulation – assessment of project feasibility – preparation of project report m-dealing with basic startup problems.

UNIT IV: GROWTH STRATEGY:

UNIT V: INSTITUTIONAL SUPPORT:
Sources of Finance – Financial Support to small Business - Various incentives and subsidies – Central and State Government Schemes – Case study of great Entrepreneurs

RECOMMENDED TEXT BOOKS

REFERENCE BOOKS
CO-2955 INVESTMENT MANAGEMENT

Semester: II Credits: 3
Category: ES Hours / Week: 4

OBJECTIVES:
1. To provide students an exposure to investment management as a career
2. Help the learner appreciate the various investment alternatives
3. Help the learner understand the theory and practice of taking optimized investment risks

UNIT -I -INVESTMENT
Introduction-investment-meaning- increasing popularity of investments-features and objectives of investment- investment decision process- approaches to investment decision making- qualities for successful investing-direct and indirect investing-speculation-difference between investment and speculation - gambling- features of gambling-difference between investment and gambling-emerging investment environment-risk-types of risks attached to investments.

UNIT -II -INVESTMENT ALTERNATIVES
Non- market financial assets-bank deposits-post office savings account-post office time deposits-monthly income schemes of post offices-national savings certificates-company deposits-employee provident fund scheme-money market instruments-bonds or debentures-preference shares-equity shares-rights of equity shareholders-classification of equity shares-life insurance-types of life insurance policies-considerations in choosing life insurance policies-investment in gold-real estate-art-antiques.

UNIT -III -MUTUAL FUNDS
Meaning and definition of mutual fund-features and characteristics of mutual fund-mechanism of mutual fund operations-benefits of mutual funds-structure of mutual fund-mutual fund schemes-costs and loads in mutual fund investments-return from mutual fund-performance of mutual fund-mutual funds in capital market-regulation of mutual funds-taxation of mutual fund investment-emerging trends in mutual funds in India.

UNIT -IV -PORTFOLIO SELECTION AND MANAGEMENT

UNIT -V: CAPITAL ASSETS PRICING MODEL, ARBITRAGE THEORY AND PORTFOLIO EVALUATION

TEXT BOOKS:
2. Bhalia V. K., Investment Management, S.Chand, New Delhi-2011
OBJECTIVES
1. Introduce the concept and impact of Logistics and Supply Chain Management, with a competitive strategy overview.
2. Expose the various dimensions of Financial Supply Chain Management with the perspective of e-finance and its legal aspects

UNIT 1 – INTRODUCTION TO LOGISTICS
Fundamentals of Logistics - Definition and Activities - Aims and importance - Progress in Logistics and Current trends - Organization and achieving integration

UNIT 2 – PLANNING THE SUPPLY CHAIN
Logistics Strategy - Implementing the Strategy - Locating Facilities - Planning Resources - Controlling Material Flow

UNIT 3 – MEASURING AND IMPROVING PERFORMANCE OF SUPPLY CHAIN
Procurement - Inventory Management - Warehousing and Material Handling – Transport - Global Logistics

UNIT 4 – SUPPLY CHAIN MANAGEMENT
Basic Concepts of Supply Chain Management - Planning and Sourcing - Making and Delivering – Returns - IT and Supply Chain Management

UNIT 5 – FINANCIAL SUPPLY CHAIN MANAGEMENT
Financial Supply Chain - Elements of Financial Supply Chain Management - The Evolution of e-Financial Supply Chain - E-Financial Supply Chain' (Banks Perspective) - Legal Aspects of e-Financial Supply Chain

RECOMMENDED BOOKS
CO 3809 ORGANIZATIONAL BEHAVIOUR

Semester: III Credits: 5
Category: MC Hours / Week: 6

COURSE OBJECTIVES
1. Understand and appreciate individual & group behaviour in an organization.
2. Acquire and enhance skills, for managing, organizational behavior successfully

UNIT I : BASICS OF ORGANISATIONAL BEHAVIOUR:
Definition - Importance and Applications of Organizational Behaviour – Organizational Behaviour in a global context – Hofstede’s findings.

UNIT II : INDIVIDUAL BEHAVIOUR:

UNIT III : MOTIVATION CONCEPTS:

UNIT IV: GROUP BEHAVIOUR:
Group behaviour and group decision making – Classification of groups – stages of group development – group decision making.

UNIT V: LEADERSHIP:

Organizational culture: creating and sustaining culture – forces of organizational change – resistance – implementation of change – Organizational Development interventions.

COURSE TEXTS:

COURSE REFERENCE:
COURSE OBJECTIVES:
1. To provide conceptual understanding and in-depth knowledge of securities markets in India
2. To expose the overseas market securities to students
3. To familiarise the students with the instruments of risk management in securities market

UNIT 1: SECURITIES MARKET - AN OVERVIEW

Constituents of financial system – development and growth of financial and capital markets in India – regulatory authorities governing financial and capital markets – role of securities market – basis of differentiating market – Constituents of primary market – current status of Indian securities market – perspective on market growth and technology – powers of SEBI.

UNIT 2: SECONDARY MARKET


UNIT 3: FINANCIAL INSTRUMENTS

Capital market instruments – equity, debentures, preference shares, sweat equity shares, non-voting shares - new instruments of capital market – pure, hybrid; OFCD – money market instruments; treasury bills, commercial papers; certificate of deposits – Overseas market instruments - FCCBs, GDRs, ADRs, IDRs – characteristics, advantages and disadvantages, procedure for issue of various instruments

UNIT 4: MARKET PARTICIPANTS & PUBLIC ISSUES

Depository – role and functions – depository participants, issuers and registrars (RTs)– Role of FIIs, and Investment Bankers – New public issue; book building process – IPOs, FPOs – Private placement, QIP, QIBs, offer for sale – grading of new issues – content of offer document.

UNIT 5: DERIVATIVES MARKET

Introduction to Derivatives - development of derivatives market in India - Forward Contracts - Future Contracts - Option Contracts - Types of Option Contracts - Option Trading Strategies - Option Valuation – ETFs

COURSE TEXTS:

COURSE REFERENCES:
CO 3811 RETAILING MANAGEMENT

Semester: III Credits: 3
Category: MC Hours / Week: 4

COURSE OBJECTIVES
1. To understand the various trends of retailing business.
2. To provide a basic understanding of specialised activities and techniques in establishing and managing retailing business.
3. To motivate the students to take up retailing business as a career.

UNIT I: INTRODUCTION TO THE WORLD OF RETAILING
Meaning– Significance - Opportunities –Challenges - Decision Process- Types of Retailers- Characteristics-Food Retailers- General Merchandise Retailers- Non-store Retailers- Services Retailing- Types of Ownership – FDI in Retail

UNIT II: RETAILING CHANNEL & STRATEGY
Multi channel retailing – Retail Channels for interacting with customers- Evolution toward Multichannel Retailing- Capabilities, needed for Multichannel to sell the products - Issues in Multichannel Retailing- Shopping in the future- Meaning of Retail Market Strategy- Target market and Retail format- Building a sustainable Competitive Advantage- Growth Strategies - Foreign Direct Investment in Retail - The strategic Retailing Planning Process.

UNIT III: RETAIL LOCATIONS
Types of Locations- Unplanned Retail Locations- Shopping Centers- Other Location Opportunities-Location and Retail Strategy- Legal Considerations- Retail site location – Evaluating Specific Areas for Locations- Number of Stores in an Area- Evaluating a Site for locating a Retail Store- Site Characteristics-Trade Area Characteristics- Estimating Potential Sales for a Store Site- Negotiating a Lease - Store Design Objectives- Store Design- Space Management- Visual Merchandising- Atmospherics- Web Site Design.

UNIT IV: RETAIL PRICING & PROMOTION
Considerations in setting Retail Prices- Setting Retail Prices- Price Adjustments- Pricing Strategies- Pricing Services- Pricing Techniques for Increasing Sales- The Internet and Price Competition- Retail Promotion

UNIT V: CUSTOMER SERVICE

COURSE TEXT:

COURSE REFERENCES:
OBJECTIVES:
1. To understand consumers’ behavior and how they make decisions.
2. To appreciate the personal and environmental factors that influence consumer decisions.
3. To understand the strategic implications of consumer influences, and marketing decisions.

UNIT – I: INTRODUCTION
Definition, scope, and application of Consumer Behavior- Evolution of Consumer Behavior as a field of study and its relationship with Marketing; Behavioral Dimension - Interdisciplinary Nature of Consumer Behavior studies

UNIT – II: THE CONSUMER DECISION MAKING PROCESS
Buying Motives - Buying Roles, Consumer Decision Making Process, Levels of Consumer Decision Making, Perspectives - Models

UNIT – III: PSYCHOLOGICAL INFLUENCES ON CONSUMER DECISION MAKING
Consumers Needs & Motivation, Emotions and Mood, Consumer Involvement; Consumer Learning, Personality, Self-concept and Self-image; Consumer Perception, Risk and Imagery; Consumer Attitude: Belief, Attitude and Intention, Formation - Change - Consumer Communication.

UNIT – IV: SOCIOLOGICAL INFLUENCES
Consumer groups - Consumer reference groups, Family and Life cycle, Social class and mobility, lifestyle analysis - Culture; Sub-Culture, Cross Culture - Interpersonal Communication and influence, Opinion Leadership.

UNIT – V: DIFFUSION OF INNOVATION

COURSE TEXT:

COURSE REFERENCES:
CO 3951       INDIRECT TAX

Semester:     III       Credits:     3
Category:     ES         Hours / Week:  4

COURSE OBJECTIVES
1. To understand the basics of the Indirect Tax Laws and procedures involved
2. To study the computational process under various Laws
3. To familiarize with the practical application of the Tax Laws

UNIT 1 – INTRODUCTION TO INDIRECT TAX
Introduction - Canon of Taxation - Tax as a source to the Government - Difference between Overview of Indirect Taxes - Direct Vs Indirect Taxes - Charging Provision

UNIT 2 – CENTRAL EXCISE ACT
Introduction - Organisational set up - Definitions - Charging sections - Central Excise Tariff Act - Valuation of Excisable goods - Remission of duty on goods - Offenses and penalties – Exercise problems

UNIT 3 - THE CENTRAL EXCISE TARIFF ACT
Definitions - Amendments to Central Excise Act – Central Excise Rules – Assessment procedure – Registration – Refund - Exemption based on valuation of clearance (SSI) - Exercise problems

UNIT 4 – CUSTOMS ACT

UNIT 5 – SERVICE TAX AND VALUE ADDED TAX

COURSE TEXT

COURSE REFERENCES
2. Bare Acts
COURSE OBJECTIVES
1. To enable the students to understand the various forms of Integrated Marketing Communications (IMC).
2. To help the students to appreciate the need of IMC in the modern business world.

UNIT I INTRODUCTION

UNIT II ANALYSIS OF PROMOTION OPPORTUNITY AND IMC ADVERTISING TOOLS

UNIT III IMC MEDIA TOOLS:
E – Active Marketing - Sight Engine Optimization - Alternative Marketing – Social Media - Recent trends IMC – IMC Campaign – Challenges – Entrepreneurship in IMC.

UNIT IV IMC PROMOTIONAL TOOLS:
Database and Direct Response Marketing - Sales Promotion - Tools - Public Relations - Sponsorship Programs and Event Marketing - Strategies

UNIT V IMC ETHICS REGULATION AND EVALUATION:

COURSE TEXT

COURSE REFERENCES
COURSE OBJECTIVES

1. To enable students to appreciate the science behind Aquaculture farming
2. To expose students to the production methods and processes behind poultry farming
3. To help students with marketing practices and strategies for bio-product marketing

UNIT I AQUACULTURE & APICULTURE

Aquaculture -Fish culture-Maintenance and culturing ponds- Composite Fish farming-Prawn culture-Breeding methods and spawning of prawns -pearl culture – apiculture - Hive maintenance and Management.

UNIT II SERICULTURE & POULTRY

Sericulture-Silk production in India-Lac culture-Cultivation of LAC-recent plant for LAC cultivation-LAC cultivation -LAC industry in India –poultry breeding and management –Breeds of fowls-Breeding for meat production – case of new born –poultry production in India-poultry diseases

UNIT III DAIRY FARMING

Dairy farming breeds of Cattle-breeding and cattle improvement programmes in India-Housing and management of Cattle

UNIT IV MARKETING AND THE MARKETING PROCESS FOR BIO-PRODUCTS


UNIT V BIO-PRODUCTS MARKETING

Environment - market size - segmentation - using modern techniques - pricing - budgeting - market research - media - market maths - institutional support - promotion boards - events management - social responsibility

COURSE TEXTS AND REFERENCES

CO 3816 ENTREPRENEURSHIP & FARM MANAGEMENT

Semester: III Credits: 5
Category: ID (OFFERED BY COMMERCE TO ZOOLOGY DEPT.) Hours / Week: 6

COURSE OBJECTIVES
1. To enable students to appreciate the power of Entrepreneurship and its potential.
2. To provide students identify business opportunities, prepare a business plan and understand sources of finance.
3. To expose students to the various farm production methods and processes behind farming.

UNIT I INTRODUCTION TO ENTREPRENEURSHIP:
Entrepreneur: Meaning of Entrepreneur; Evolution of the Concept; Functions of an Entrepreneur, Traits of entrepreneur. Types of entrepreneur, Intrapreneur – an emerging class - Factors promoting entrepreneurship, Barriers to entrepreneurship.

UNIT II: OPPORTUNITY IDENTIFICATION
Opportunity Analysis – project identification – selection – analysis – sources of finance and supporting institution

UNIT III: BUSINESS PLAN PROCESS:


Unit-V Production of prawn-fish and fish products-food of colorable fishes-fishing methods-fishing preservation.

COURSE TEXTS
COURSE OBJECTIVES
1. To understand the international marketing environment.
2. To enlighten learners about overseas market research, sources of marketing information and the guidelines to identify foreign markets.
3. To guide global product planning, standardization and adaptation.

UNIT I OVERVIEW OF INTERNATIONAL AND GLOBAL MARKETING
Introduction to International and Global Marketing- The marketing concept- The three principles of Marketing- Global Marketing - Importance of Global Marketing- Management Orientations- Driving and Restraining forces affecting Global Integration and Global Marketing-

UNIT II GLOBAL MARKETING ENVIRONMENT
Economic, Socio-cultural, and Political environments-Global Market segmentation, Targeting, and Global product positioning

UNIT III ENTRY AND EXPANSION STRATEGIES & COMPETITIVE ANALYSIS

UNIT IV PRODUCT AND CHANNEL 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- Global marketing channels and physical distribution- Channel objectives and constraints- Distribution channels: Terminology and structure- International channel Innovation- Channel strategy for new market entry- Physical distribution and logistics

UNIT V PRICING AND PROMOTION DECISIONS
Pricing Decisions- Basic pricing concepts- Environmental influences on pricing decisions- Global pricing objectives and strategies- Gray market goods- Dumping- Transfer pricing- Global pricing: Three pricing alternatives- 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:

COURSE REFERENCES:
CO 4808 ADVANCED CORPORATE ACCOUNTING

Semester: IV Credits: 5
Category: MC Hours / Week: 6

COURSE OBJECTIVES:
1. To help students to understand accounting treatments in the corporate sector.
2. To help students understand the application of accounting standards.

UNIT I ACCOUNTING STANDARDS:

UNIT II COMPANY FINAL ACCOUNTS
Preparation of profit and loss account, profit and loss appropriation account and balance sheet of the company as per revised Schedule-VI- Board of Directors’ Report

UNIT III ACCOUNTING FOR MERGER AND ACQUISITION:
Meaning of Absorption, Amalgamation and Merger- Purchase Consideration –Computation of Purchase Consideration – Methods of Accounting- Entries in the books of the transferor and transferee, preparation of financial statements after merger/amalgamation Special Adjustment Entries for Inter-Company Owing and Investment- AS-14 (Accounting for Amalgamation)

UNIT IV CONSOLIDATED ACCOUNTS OF HOLDING AND SUBSIDIARY COMPANIES:
Holding and Subsidiary Companies-Definition and legal requirement for preparation of accounts, consolidation of financial statements including Chain and Cross holdings- AS-21 – Disclosure - Preparation of Consolidated Balance Sheet and consolidated Profit and loss Account

UNIT V CURRENT DEVELOPMENTS IN ACCOUNTING:

COURSE TEXTS

COURSE REFERENCES
3. ICFAI Financial Accounting ICFAI University Press, Hyderabad, 2004
CO 4809  RURAL MARKETING
Semester:  IV  Credits:  4
Category:  MC  Hours / Week:  5

COURSE OBJECTIVES
1. To enable students to understand the elements of unexplored rural markets in India.
2. To identify the significance and strategies of rural markets.
3. To familiarise students with the innovations in Indian rural markets.

UNIT I : RURAL MARKETING IN INDIA – AN OVERVIEW

UNIT II : RURAL CONSUMER BEHAVIOUR & SEGMENTATION

UNIT III : PRODUCT & PRICING STRATEGIES

UNIT IV : DISTRIBUTION & COMMUNICATION STRATEGIES
Coverage Status in Rural Markets – Prevalent Channels of Rural Distribution – Distribution Models – Emergence of Modern Retail in Rural Areas - Promotion tools & Techniques – Challenges in Rural Communication – Communication Channels – Rural Media – Attention, Interest, Convince, Desire, Action (AICDA) Model

UNIT V : RURAL MARKET RESEARCH AND SERVICES MARKETING

COURSE TEXT

COURSE REFERENCES
CO 4810 MICRO FINANCE

Semester: IV Credits: 3
Category: MC Hours / Week: 4

COURSE OBJECTIVE:
1. To familiarize students with the trends and developments of micro finance in India.
2. To evaluate innovative and creative micro finance models suitable for India.

UNIT- I INTRODUCTION TO MICRO FINANCE:
Micro finance- concepts- Evolution - purpose and demand - significance- Micro finance institutions-
Structure - Functions– Impact - Merits and Demerits - impact of micro finance- Micro finance Delivery
Methodologies.

UNIT-II MICRO FINANCE AND ECONOMIC DEVELOPMENT:
Micro finance to economic development- micro finance and education- role of micro finance to employment
generation- income enhancement- infrastructural development- micro finance & the development of social
service- micro finance & weaker section- micro finance & poverty alleviation

UNIT- III MICRO FINANCE INSTITUTIONS
Micro finance for farmers and rural entrepreneurs - Classification of rural credit – Sources o f rural finance
NABARD – historical background, its role and activities in rural finance, SBI and its role in rural finance,
Commercial bank and rural finance, Regional Rural Banks (RRB)- their salient features and role in rural
development - Changing scenario & reorientation of RRBs

UNIT-IV SELF HELP GROUPS (SHG) AND WOMEN EMPOWERMENT
Concept, Meaning and Origin of SHG’s- Objectives- structure & nature of SHG’s- functions of SHG’s-
organizational functions- economic and social functions – Various models of SHG- lending practices-
assessing the performance SHG’s- Role of SHG’s to personal –economic-social – political & cultural
development- SHG’s & women empowerment. Case studies.

UNIT-V TRENDS AND CHALLENGES OF MICRO FINANCE:
Experience of micro finance practices in developed and developing countries- Recent development in the
field of rural finance in India- future trends and challenges of micro finance in India- Innovative and
Creative Micro finance Models - Introduction to products in addition to loans, like insurance, and education

COURSE TEXTS:

COURSE REFERENCES:
1.Kumar Vijaya. A, Micro Finance and Self Help Groups (SHGs) in India, New Century
2.Meera Burra, Joy Deshmukh – Ranadive and Ranjani K. Murthy, Micro Credit, Poverty and
**Semester:** IV  
**Credits:** 4  
**Category:** MC  
**Hours / Week:** 5

**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)**  

**UNIT II: E-MARKETING (12 HOURS)**  

**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)**

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

**COURSE TEXTS**

**COURSE REFERENCES**
## OBJECTIVES:
1. To provide an understanding of the main elements of the research process.
2. To understand the methods of research in business settings, and commerce, using popular research software.

### UNIT I RESEARCH
Meaning and definition of social research-Objectives of research –Motivation to research – Approaches to research – Research process – Criteria of good research – Maintaining objectivity in research – Problems encountered by researchers.

### UNIT II PROBLEM FORMULATION

### UNIT III: DATA COLLECTION AND PREPARATION

### UNIT IV: DATA ANALYSIS AND INTERPRETATION USING SOFTWARE

### UNIT V: DISSERTATION WRITING

### COURSE TEXTS:

### COURSE REFERENCE: