

Syllabus Book

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					
SEM	CATEGORY	CODE	TITLE	HOURS	CREDIT
I	MC	CO1812	Advanced Business Statistics	6	4
I	MC	CO1813	Economic and Labour Laws	6	4
I	MC	CO1814	Modern Management Practice	6	4
I	MC	CO1815	Accounting for Decision Making	6	4
I	MC	CO1816	Strategic Marketing Management	6	4
1st Semester total No. of hours				30	20
II SEMESTER					
SEM	CATEGORY	CODE	TITLE	HOURS	CREDIT
II	MC	CO2815	Direct Tax Planning and Management	6	5
II	MC	CO2816	Human Resource Management	6	5
II	MC	CO2817	Strategic Financial Management	6	5
II	MC	CO2818	Entrepreneurship and Small Business Management	6	5
II	ES	CO2955 CO2956	Investment Management/ Logistic & Supply Chain Management	4	3
II	LST		Life Skill Training	2	2
II	EA		LEAP		3
2nd Semester total No. of hours				30	28

M.Com II Year:

III SEMESTER					
SEM	CATEGORY	CODE	TITLE	HOURS	CREDIT
III	MC	CO3809	Organizational Behaviour	6	5
III	MC	CO3810	Indian Securities Market	6	5
III	MC	CO3811	Retailing Management	4	3
III	MC	CO3812	Consumer Behaviour	4	3
III	ES	CO3951 CO3952	Indirect Tax / Integrated Marketing Communication	4	3
III	ID	CO3816	With Zoology Dept..	6	5
III	SSP		Self Study Programme List of SSP (Suggested) – Technical Writing Case Study Development WEB Designing Mobile Applications Brand Management Project Management Actuarial Science Real Estate Management Health Management.		2
3rd Semester total No. of hours				30	26
IV SEMESTER					
SEM	CATEGORY	CODE	TITLE	HOURS	CREDIT
IV	MC	CO4807	International Marketing	5	4
IV	MC	CO4808	Advanced Corporate Accounting	6	5
IV	MC	CO4809	Rural Marketing	5	4
IV	MC	CO4810	Micro Finance	4	3
IV	MC	CO4811	E-Commerce	5	4
IV	MC	CO4812	Research Methodology & Dissertation	5	4
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]

**The Loyola Model of CBCS
(For 2012-13 batch onwards)**

PG - Arts / Science / Commerce / Social Work

Part	Semester 1	Semester 2	Summer vacation	Semester 3	Semester 4	Total Hours
Major Core (MC)	30(20 C)	24(20 C)	--	20(15 C)	30(24 C)	104(79 C)
Elective Subject (ES)	--	4(3 C)	--	4(3 C)	--	8(6 C)
Inter-disciplinary (ID)	--	--	--	6(5 C)	--	6(5 C)
Self study Paper (SSP)				Outside class hours(2C)		(2 C)
Summer Training Program (STP)	--	--	3 to 4 weeks (1 C)	--	--	(1 C)
Life Skills Training (LST)	--	2h inside 2h outside * (2 C)	--	--	--	2+2 *(2 C)
Extension Activities	LEAP	LEAP(3 C)	--	--	--	(3 C)
Total Hours (Total Credits)	30 (20 C)	30+2 out side * (23+5 C)	-- (1 C)	30 (23+2 C)	30 (24 C)	120+2 * (90+6+2)C

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:

Measures of Central Tendency – Dispersion – Skewness – Moments – Kurtosis. Time Series Analysis – Measurement of Trend – Measurement of Seasonal Variation – Method of simple average – Ratio to trend Method – Ratio to Moving Average Method – Ratio of Moving Average Method. Statistical Process Control: \bar{x} , R, p and np – Charts – Interpretation

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:

Concepts of Universe, population and sample – Theoretical basis of sampling – Methods of sampling – Sample survey – Size of sample – Sampling and non- sampling errors. Statistical hypothesis – z test, t test, Chi-square test and Goodness of fit, F test and Analysis of Variance.

UNIT V: NON PARAMETRIC METHODS:

Introduction – Advantages of Non – Parametric Tests – The Sign Test – The paired Sample Sign Test – A Rank Sum Test – The Mann –Whitney U Test – The Kruskal Wallis or H Test – Spearman's Rank Correlation.

Recommended Text Book:

Gupta S. P, *Business Statistics*; 14th Edition, Sultan Chand & Sons, 2007.

Reference Books:

1. Anderson Sweeney and Williams, *Statistics for Business and Economics*; 11th Edition, Thomson South Western, 2011.
2. Sharma J. K, *Business Statistics*; Dorling Kindersley (India) Pvt. Ltd., 2012.
3. Arora P. N, Arora Sumeet, and Arora S, *Comprehensive Statistical Methods*; S. Chand & Company Ltd., 2007

CO 1813**ECONOMIC AND LABOUR LAWS**

Semester: I
Category: MC

Credits: 4
Hours / Week: 6

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

Defenses available to the employers - Fatal Accidents Act- Employers Liability Act-scope and coverage of Workmen Compensation Act- Definitions-rules regarding workmen compensation –amount of compensation-Distribution of compensation-Enforcement of the 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:

Kapoor N.D, *Elements of Mercantile Law*, Sultan Chand & Sons, New Delhi, 2010.

REFERENCE BOOK:

1. Shukla M. C, *Mercantile Law* , Sultan Chand, New Delhi, 2009.

CO 1814

MODERN MANAGEMENT PRACTICE

Semester: I
Category: MC

Credits: 4
Hours / Week: 6

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:

Characteristics of Well managed companies – Managerial Process – managerial skills and roles – Managing the internal and external environment – Strategies of the environment management – Managing for competitive advantage – Cost – Quality – speed – Innovations – globalization – Challenges of a manager in the 21st Century.

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:

Kinds of Organizational Structures – Hybrid and Matrix structures – Span of control – Delegation of Authority – Centralized and Decentralized Structures – Organizing for optimal size – Strategies of responsive organization – customer relationship management – TQM – 6 Sigma.

UNIT IV: LEADERSHIP:

Transactional and transformational leaders – Traditional and contemporary perspective on leadership – Situational theories – Developing leadership skills- Motivating for performance – Reinforcements for performance – Expectancy theory – Job enrichment – Empowerment – Establishing Equity and quality of work life.

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:

Bateman Thomas S, &. Snell Scott A, *Competing in the New Era*, 8th Edition, Tata McGraw Hill Publishing Company Ltd., 2008.

REFERENCE BOOKS:

- 1.Certo Sameul C, Certo S. Travis, *Modern Management: Concepts and Skills*; 11th Edition, PHI Pvt. Ltd., 2010.
- 2.Pyzdek Thomas, *Six Sigma Project Planner*, Tata McGraw Hill Education Pvt. Ltd. 2009.

CO 1815

ACCOUNTING FOR DECISION MAKING

Semester: I
Category: MC

Credits: 4
Hours / Week: 6

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:

- 1.Kishore Ravi M, *Advanced Management Accounting*, Taxmann Allied Services (P) Ltd, 2005.
- 2.Thukarum Rao M. E, *Cost and Management Accounting*, New Age International (P) Ltd., 2004.

CO 1816

STRATEGIC MARKETING MANAGEMENT

Semester: I

Credits: 4

Category: MC

Hours / Week: 6

OBJECTIVES:

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:

Kotler Philip, Keller Kevin Lane, Koshy Abraham & Mithileshwar Jha, *Marketing Management: A South Asian Perspective*, Pearson Prentice Hall, 13th Edn., 2009.

REFERENCE BOOKS:

1. Wilson Richard M.S, Gillingam Collin, *Strategic Marketing Management*, Viva books (P) Ltd., 2010.
2. Boyd Walker, Larreche, *Marketing Strategies – Planning Implementations*, Tata McGraw Hill Publishing Company Ltd., 2010.

CO 2815

DIRECT TAX PLANNING AND MANAGEMENT

Semester: II
Category: MC

Credits: 5
Hours / Week: 6

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

Income Tax Authorities – powers and duties – procedure for assessment and appeals and revisions – collection of tax at sources – advance payment of tax – recovery and refund of tax – penalties, offenses and prosecution

RECOMMENDED BOOKS:

- 1.Gaur V.P, Narang D.B, Ghia Puja and Puri Rajeev, *Income Tax Law and Practice*, Kalyani Publishers, Revised Annual Edition
- 2.Singhania Vinod K., *Direct Taxes Law and Practice*, – Taxmann Publications, New Delhi, 2010
- 3.Pagare Dinkar, *Income Tax Law and Practice*, Latest Edition

	CO 2816	HUMAN RESOURCE MANAGEMENT	
Semester:	II		Credits: 5
Category:	MC		Hours / Week: 6

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:

Process and steps involved in HR planning – Dealing with surplus and deficit manpower – Problem of attrition and retention strategies – Job analysis – Job Design – Job Enlargement – Job Enrichment – Job rotation – Self directed teams – Recruitment Process – New Methods of selection – Job fairs – On line recruitment – Campus Recruitment.

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:

Performance based Appraisals – Process of performance appraisal – Bias in Performance Appraisal – 360 Degree Performance appraisals – BOS and BARS – Methods of Job Evaluation and Incentive payments – Employee welfare

RECOMMENDED TEXT BOOKS

1. Aswathappa K, *Human Resource and Personnel Management*, 4th Edition, Tata McGraw Hill Publishing Company Ltd. Hill Publishing Co. Ltd., 2005
2. Prasad L. M., *Management Process and Organisational Behaviour*, Sultan Chand & Sons, 2008

REFERENCE BOOKS

1. Desslor Gary, *Human Resources Management*, Pearson Education, Edition 11, 2008.
2. Rao V.S.P, & Rao P. Subba, *Personnel / Human Resources Management*, Text Cases and Games, Konark Publishers Ltd, 2000.
3. Mamoria C.B, Rao V.S.P., *Personnel Management*, Himalaya Publishing House, Edition 1, 2011.
4. Decenzo David & Robbins Stephen, *Personnel Human Resource Management*, Eastern Economy Publications, 1999.

5.

CO 2817

STRATEGIC FINANCIAL MANAGEMENT

Semester: II

Credits: 5

Category: MC

Hours / Week: 6

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 :

Meaning - Factors affecting capital structure - EBIT- EPS Analysis - Capital Structure theories -leverages - Meaning and types.

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:

Working Capital Management- Factors affecting Working Capital - Financing of Working Capital - Receivables Management- Inventory Management - Cash Management. Dividend Policy- Factors affecting Dividend Policy - Dividend Pay Out Methods - Dividend Theories - Walter and MM theory.

RECOMMENDED TEXT BOOK :

Kishore M Ravi, *Strategic Financial Management*, Taxmann Publication Pvt. Ltd. New Delhi, 2011.

REFERENCE BOOKS

- 1.Dhamija Sanjay and Van Horne J.C, *Financial Management and Policy*, 12th Edition, Pearson Education, 2011
- 2.Pandey I. M, *Financial Management*, Vikas Publishing House, New Delhi, 2010.
- 3.Khan M Y, and Jain P. K, *Financial Management: Text, Problems & Cases*, Tata McGraw Hill Education Private Limited., 2011.

CO 2818

**ENTREPRENEURSHIP AND SMALL BUSINESS
MANAGEMENT**

Semester: II
Category: MC

Credits: 5
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:

Growth strategy for small business – need for growth – types of growth strategy – expansion – diversification- sub contracting.

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

- 1.Khanka S. S, *Entrepreneurial Development*, Sultan Chand Publications, 2003.
- 2.Shaprio Alan C, *Multinational Financial Management*, Prentice Hall of India, 4th Edn., 2002.

REFERENCE BOOKS

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

CO-2955

INVESTMENT MANAGEMENT

Semester: II
Category: ES

Credits: 3
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 -1 -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

Diversification-portfolio management-return and risk in the context of portfolio-portfolio selection-portfolio theory-Harry Markowitz model-finding the efficient frontier-comer portfolio -risk free lending and borrowing-capital market theory-sing index model-security characteristics line-construction of optimum portfolio-Sharpe optimization model-selection of securities.

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

Systematic and unsystematic risks-interpretation of beta value-capital asset pricing model-assumptions of CAPM-security market line-Capital market line-CAPM and valuation of investments-reward to risk ratio-beta of a portfolio -alpha factor-limitations of CAPM- Arbitrage pricing theory -security valuation and arbitrage-portfolio evaluation- measures of portfolio performance

TEXT BOOKS:

- 1.Rustagi R.P., *Investment Analysis and Portfolio Management*, -Sultan Chand & Sons , New Delhi-2012.
- 2.Bhalla V. K., *Investment Management*, S.Chand, New Delhi-2011

3.

CO 2956 LOGISTICS AND SUPPLY CHAIN MANAGEMENT

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

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

1. Waters Donald , *Logistics: Introduction to Supply Chain Management*, Palgrave Macmillan, 2003
2. Christopher Martin, *Logistics and Supply Chain Management: Creating Value – Adding Networks*, 2nd Edition, FT Prentice Hall, 2002
3. Dalmia Sanjay, *Financial Supply Chain Management*, McGraw Hill Publishing Co. Pvt. Ltd, 2010.

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:

Biographical characteristics – Ability – Personality – Learning – Perception – factors influencing perception – values – types of values – sources of attitudes – cognitive dissonance theory.

UNIT III : MOTIVATION CONCEPTS:

Behaviour modification – participative management – performance based compensative – flexible benefits – two tier pay systems, alternative work schedules – job redesigning – stress management Strategies.

UNIT IV: GROUP BEHAVIOUR:

Group behaviour and group decision making – Classification of groups – stages of group development – group decision making.

UNIT V: LEADERSHIP:

Leadership and power – sources of power - tactics – coalitions – organizational politics – conflict process – managing inter group conflict.

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

COURSE TEXTS:

1. Robbins Stephen P., *Essentials of Organizational Behavior*, Pearson Education, 2010.
2. Sekaran Uma, *Organizational Behavior: Text and Cases*, Tata McGraw Hill Education Private Limited, 2009.

COURSE REFERENCE:

1. Robbins Stephen P., *Organizational Behavior*, Pearson Education, 14th Edition, 2011.

2.

CO 3810

INDIAN SECURITIES MARKET

Semester: III

Credits: 5

Category: MC

Hours / Week: 6

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

Significance, functions and scope of secondary market - secondary market intermediaries– market makers – stock brokers, – regulations and code of conduct framed by SEBI for market makers – Stock exchanges, functions and significance of stock exchanges–listing of securities – On line trading –Bond market - Interface between Stock Market and Bond Market, Primary and Secondary Markets, Capital Market and Money Market – Insider Trading, Circular Trading, Price Rigging – Market indices

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:

1. *Indian Securities Market*; NSE Publication, 2012.
2. Bhalla V.K, *Investment Management*; S.Chand Publication, 2011.

COURSE REFERENCES:

1. Varshney P.N & Mittal S.K, *Indian Financial System*, Sultan Chand Publications, 2011.
2. Rustagi R.P, *Investment Analysis & Portfolio Management*, Sultan Chand Publications, 2011.
3. John C. Hull, *Options, Futures, and Other Derivatives*, Prentice Hall; 5th edition, 2002.

CO 3811**RETAILING MANAGEMENT**

Semester: III
Category: MC

Credits: 3
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

Strategic Advantage through Customer Service- Customer Evaluations of Service Quality- The Gaps Model for Improving Retail Quality- Setting Service Standards: The Standards Gap- Meeting and Exceeding Service Standards: The Delivery Gap- Communicating the service promise: The Communications Gap- Service Recovery – Customer Loyalty Programme.

COURSE TEXT:

Levy Michael, WeitzA Barton and Pandit Ajay, *Retailing Management*, 6th Edition, Tata Mc Graw Hill Education Limited, New Delhi, 2008

COURSE REFERENCES:

1. Sinha Piyush Kumar and Uniyal Dwarika Prasad, *Managing Retailing*, Oxford University Press, New Delhi, 2007.
2. Gilbert, *Retail Marketing*, Pearson Education Asia, 2001.
3. Berman & Evans, *Retail Management*, PHI, New Delhi, 2001.

Semester: III
Category: MC

Credits: 3
Hours / Week: 4

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

Consumer Orientation - Diffusion Process, Adoption Process, Consumer Innovators, Multiplicative Innovation Adoption (MIA) Model.

COURSE TEXT:

1. Schiffman, Leon.G, Kanuk Leslie Lazar, and Kumar Ramesh. S., *Consumer Behavior*; Pearson Education, 10th Edition, 2012.
2. Gupta S.L & Pal Sumitra, *Consumer Behaviour: An Indian Perspective Text and cases*; Sultan Chand, 2nd Edition, 2011.

COURSE REFERENCES:

1. Peter Paul J., and Olson Jerry C., *Consumer Behavior and Marketing Strategy*, Irwin/McGraw Hill Higher Education, 2009.
2. Solomon, M.R., *Consumer Behavior: Buying, Having, and Being*, PHI Learning, 9th Edition, 2011.
3. Loudon, David, Bitta Albert Della, *Consumer Behavior: Concepts and Applications*; Tata McGraw Hill Education Private Limited, 4th Edition, 2001.

CO 3951

INDIRECT TAX

Semester: III
Category: ES

Credits: 3
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 I – 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

Basic concepts – Exemptions – Classification of goods – Valuation – Importation, Exportation and Transportation of goods – Demand and Appeals – Refund – Duty Drawback - Provisions on illegal import, confiscation, penalty and allied provisions – Exercise problems

UNIT 5 – SERVICE TAX AND VALUE ADDED TAX

Basic provisions – Taxable services – Service Tax procedures – State level VAT – Input Tax credit – Small dealers and composition scheme – VAT procedures – VAT in special transactions – VAT and Central Sales Tax – Interrelationship of accounting with Excise, Customs and Service Tax – Exercise problems.

COURSE TEXT

Singhania Vinod K, *Indirect Taxes*, Taxmann Publications, 2013.

COURSE REFERENCES

- 1.Kumar Sanjeev, *Systematic Approach to Indirect Taxes*, Bharat Series, 2013.
- 2.Bare Acts

CO 3952

INTEGRATED MARKETING COMMUNICATION

Semester: III
Category: ES

Credits: 3
Hours / Week: 4

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

Definition - Process of Communication - Integrated Marketing Communication Plan - Value - Components - Corporate Image and Brand Management.

UNIT II ANALYSIS OF PROMOTION OPPORTUNITY AND IMC ADVERTISING TOOLS

Meaning of Promotion Opportunity Analysis - Communication Market Analysis - Establishing the Communication Objectives and the Budget - Advertising and the IMC Process - Choosing an Advertising Agency - Advertising Planning and Research - Advertising Objectives -Media Selection - Types of Appeals and Message Strategies – Creative Strategy and Execution.

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:

Marketing Communication Regulations – IMC Ethics and Social Responsibility - Message Evaluation - Evaluation Criteria - Behavioral Evaluation and Evaluating the Overall IMC Program

COURSE TEXT

Clow Kenneth E., Baack Donald E., *Integrated Advertising, Promotion and Marketing Communications*, Pearson Publications, New Delhi, 4th Edition, 2012,

COURSE REFERENCES

1. Belch, G., & Belch, M. *Advertising and Promotion: An Integrated Marketing Communications Perspective*, New York, McGraw-Hill. 9th Edition, 2012.
2. O'Guinn, Allen, Semenik, *Advertising & Integrated Brand Promotion*, South-Western, 5th Edition 2009.
3. Don and Heidi Schultz, *IMC: The Next Generation*, McGraw-Hill, 2004.
4. Tom Duncan, *Principles of Advertising and IMC*, McGraw-Hill, 2005.
5. Ogilvy David, Parker Alan, *Confessions of an Advertising Man*, South Bank Publishing, 2012.

	CO 3816	BIO-PRODUCTS AND MARKETING	
Semester:	III	Credits:	5
Category:	ID (OFFERED BY ZOOLOGY TO COMMERCE DEPT.)	Hours / Week:	6

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

Definition of Marketing and Marketing Management – Marketing Process – evolution – Marketing Plan – Marketing Mix – Relationship Building – Branding - Customer Retention Strategies

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

1. Toman, B.S and Nerra Singh, *Applied Biology*, 2003.
2. Kotler Philip, Armstrong Gary, Agnihotri Y. Prafulla, Ehsan Ul Haque, *Principles of Marketing - a South Asian Perspective*, 13th Edition, Pearson 2009.

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:

Meaning of business plan, Business plan process, Guidelines for writing a Business Plan – Structure and content of Business Plan – Style and Format of the business plan – Outline of A Business Plan and Exploration of each section of the plan - Model business plan for business venture and social venture though case studies.

Unit-IV Dairy products-Special milks-cream-Butter-Ice cream- cheese- condensed milks- dried milks-dried milk products- Indian dairy products Pearl production-Harvesting of apiculture and honey production –silk production –poultry production-Eggs and meats.

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

COURSE TEXTS

- 1.Gupta C.B. & Khanka S.S., *Entrepreneurship and Small Business Management*, Sultan Chand & Sons, 2010.
- 2.Toman.B.S and Nerra Singh, *Applied Biology*, 2003.

CO 4807

INTERNATIONAL MARKETING

Semester: IV
Category: MC

Credits: 4
Hours / Week: 5

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

Entry and Expansion strategies: Marketing and sourcing- Decision criteria for International business- Entry and expansion model- Exporting- Additional International alternatives- Marketing strategy alternatives- Cooperative strategies and Global strategic partnerships (GSP)- Nature of GSP- Success factors- Alliances between Manufacturers and Marketers- International Partnerships in Developing countries- Keiretsu- Beyond strategic alliances- 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 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:

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 Prashant Salwan, *International Marketing*, Tata McGraw Hill Publishing Company Ltd, Special Indian 13th Edition, 2008.
2. Rajagopal, *International Marketing*, Vikas Publishing House Pvt Ltd, 2007.

CO 4808

ADVANCED CORPORATE ACCOUNTING

Semester: IV
Category: MC

Credits: 5
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:

Accounting Standards-Meaning, Scope and Significance of Accounting Standards-Auditors duties in relation to Accounting Standards-Applicability and Compliance with Accounting Standards - Status of Accounting Standards issued by ICAI – AS – 1, 2, 4 & 5 (revised), 6, 9, 10 & 29- Introduction to International Financial Reporting Standards (IFRS).

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:

Corporate Financial Reporting – Meaning of Financial Reporting and Financial Institution
Human Resource Accounting (HRA) Valuation, Recording and Disclosure of HRA- Social Cost
Benefit Accounting-Concept and Measurement of Social Cost Benefit-Reporting of Social Cost Benefit
Information - Concept of Value Added –Computation of Value Added –Value Added ratios -Concept of
Economic Value Added -Concept of Market Value Added – Filing of accounts through XBRL

COURSE TEXTS

- 1.Shukla M.C. and Grewal T.S., *Advanced Accountancy*, New Delhi, S.Chand and Co, 2002.
- 2.Maheswari S.N. and Maheswari Sharad K., *Corporate Accounting*, 5th Edition, Vikas Publishing Pvt. Ltd, New Delhi, 2012

COURSE REFERENCES

- 1.Gupta R.L. and Radhasamy, *Advanced Accounts*, New Delhi, Sultan Chand, 2002.
- 2.Jain S.P. and Narang K.L., *Advanced Accounts*, Ludhiana, Kalyani Publishers, 2002.
- 3.ICFAI *Financial Accounting* ICFAI University Press, Hyderabad, 2004
- 4.Reddy and Murthy, *Corporate Accounting*, Margham Publication, Chennai, 2002.

CO 4809

RURAL MARKETING

Semester: IV
Category: MC

Credits: 4
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

Introduction to Rural Markets in India – Definition - Rural Market Myths –Evolution of Rural Marketing - Rural Market Environment – Economic Scenario in Rural India – Rural Infrastructure – Rural vs. Urban Markets in India – Marketing in Small Towns – Future Trends

UNIT II :RURAL CONSUMER BEHAVIOUR & SEGMENTATION

Rural Consumer Behaviour Models - Factors affecting rural consumer behaviour- Characteristics of Rural Consumers – Rural Consumer Buying Process -Rural Segmentation – Bases for Segmentation of Rural Consumer Markets - Targeting & Positioning in Indian Rural Markets

UNIT III :PRODUCT& PRICING STRATEGIES

Rural Marketing Mix Challenges – Rural Product Concepts & Categories – Branding in Rural India – Packaging for Rural Markets - Fake Markets & Brands in Rural India – Rural Pricing Strategies – Internal & External influences – Innovations in Rural Markets

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

Planning the Rural Research – Data Collection & Sampling – Field Procedures in Rural Research – Rural Research Business – Services Marketing in Rural India - Telecommunication &ICT in Rural Areas - Consumer Credit & Financial Services in Rural India - Rural Healthcare Services

COURSE TEXT

Kashyap Pradeep, *The Rural Marketing*, Pearson Education Publications, 2nd Edition, New Delhi, 2012.

COURSE REFERENCES

- 1.Dogra Balram & Ghuman Karminder, *Rural Marketing-Concept and Practices*, The McGraw-Hill Companies, New Delhi, 2008.
- 2.Kashyap Pradeep & Raut Siddhartha, *The Rural Marketing Book*, Biztantra Publications, 2nd Edition, New Delhi, 2008.
- 3.Chawla Shipra, *A Textbook of Rural Marketing*, Saujanya Books, Dominant Publishers and Distributors, 1st Edition, New Delhi, 2012.

CO 4810

MICRO FINANCE

Semester: IV
Category: MC

Credits: 3
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 of 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:

- 1.Karmaker K.G., *Micro Finance in India*, Sage Publications India Pvt. Ltd, 4th Edition, New Delhi, 2009.
- 2.Ramesh S. Arunachalam, *The Journey of Indian Micro-Finance: Lessons for the Future*, Aapti Publications, Chennai, 2011.

COURSE REFERENCES:

- 1.Kumar Vijaya. A, *Micro Finance and Self Help Groups (SHGs) in India*, New Century Publications, New Delhi, 2009.
- 2.Meera Burra, Joy Deshmukh – Ranadive and Ranjani K. Murthy, *Micro Credit, Poverty and Empowerment Linking*, Sage Publications, New Delhi, 2008.

3.Sahu and Tripathy, *Self-Help Groups and Women Empowerment*, Anmol Publications Pvt. Ltd., New Delhi, 2009.

4.

CO 4811 E – COMMERCE

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)

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.

CO 4812

RESEARCH METHODOLOGY & DISSERTATION

Semester: IV
Category: MC

Credits: 4
Hours / Week: 5

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

Problem formulation – Identifying a research problem – Sources of research problem – techniques involved in defining a research problem – Research design – Exploratory – Survey – Descriptive – Experimental – Case study design – Factors affecting a research design.

UNIT III: DATA COLLECTION AND PREPARATION

Elements, variables, observation- scales of measurement – Qualitative and Quantitative, cross – sectoral and time series – sources. Methods of data collection – Documents & observation – Questionnaire & Interviewing – Guidelines for constructing questionnaire and Interview Schedule – Scaling methods – Response errors – Hypothesis; Hypothesis formulation and hypothesis testing

UNIT IV: DATA ANALYSIS AND INTERPRETATION USING SOFTWARE

Descriptive statistics – factor analysis – Reliability test – Parametric analysis – T-test – Anova – Correlation – Regression(Linear) - Non parametric analysis – Binomial test – Chi –Square – Kendall’s tau B – sign test – Wilcoxon – McNemar- Kolmogorou Smirnov test – median test – Mann Whitney U Test – Kruskal Wallis H test.

UNIT V: DISSERTATION WRITING

Report writing – Kinds of Research reports – Steps in report writing – Layout of research report – Mechanics in writing a research report – Precautions in writing a research report.

COURSE TEXTS :

- 1.Kothari C.R, *Research Methodology Methods and Techniques*, New Age International Publishers, 2005.
- 2.Saravanavel . P, *Research Methodology*, Margham Publishers, Chennai, 2003.

COURSE REFERENCE :

- 1.Fred N.Kerlinger, *Foundation of Behavioural Research*, Prism Publishers, 2010.
- 2.Ravilochanan P, *Research Methodology*, Margham Publications, 2003.