C0-1502  FINANCIAL ACCOUNTING

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

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

COURSE UNITS:

Unit I: Final Accounting and Depreciation:
Advanced problems In Final accounts of a sole trader- Depreciation accounting -Straight line and
Diminishing balance methods - Change in the method of depreciation.

Unit II: Single Entry And Self Balancing Ledgers:

Unit III: Branch Accounts and Departmental Accounting:
Branch Accounts - Dependent Branches - Stock and Debtors System - Departmental Accounts -
Interdepartmental transfer at profit.

Unit IV: Hire Purchase Accounting:
Hire Purchase Accounting • Treatment of Partial and complete Repossession - Debtors System -Stock &
Debtors System - Installment Accounting

Unit V: Recent Trends in Accounting:
Introduction to IFRS-GAAP-Human Resource Accounting and Inflation Accounting-Social Responsibility
Accounting and Environmental Accounting.

RECOMMENDED TEXT BOOKS:
2011 "

REFERENCE BOOKS:
C0-1503 BUSINESS ENVIRONMENT & ETHICS

Semester: I  
Category: MC  
Credits : 3  
Hours/Week : 3

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

Unit 1: Business Environment - An overview
Nature & Scope of business - Business Environment - Types - Micro & Macro Environment - Environmental Analysis & Strategic Management process- Importance & limitations - Approaches to Environmental Analysis

Unit 2: Economic Environment
Features and Functions of Economic System - Types of Economic System - Merits, Demerits & Comparison - Brief history planning in India – 11th and 12th five year Plans In India - Economic Parameters - Description of indices: Corruption perception index, Micro economic competitiveness index, Technology index.

Unit 3: Political Environment
Constitutional Environment - Features - Fundamental Rights & Duties- Functions & Economic Roles of the State- Consumer Protection Act - Environment Protection Act - Competition Act

Unit 4: Social & Cultural Environment
Demographic Environment - Culture & Business - Impact of foreign culture on business - Business & Society - Business Ethics- Social Responsibilities of business towards different groups

Unit 5: Global Environment
Globalisation- Meaning & rationale for Globalisation - Role of WTO & GATT - Trading blocks in Globalisation - Impact of Globalisation on India

COURSE TEXTS
Gupta C.B., Business Environment, Sultan & Chand Publications, New Delhi

COURSE REFERENCES
1. Francis Cherunilam, Business Environment, Himalaya Publishing House, Mumbai
2. Sankaran, Business Environment, Margham Publications. Chennai
CO-2502 BUSINESS MANAGEMENT

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

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

COURSE UNITS:
Unit I: Introduction to Management:
Definition & Meaning of management- Functions of Management -Managerial skills - levels of management - roles of manager, Management as a Science or Art -Approaches to Management - Contribution to management by F.W.Taylor, Henry Fayol, Elton Mayo and Peter F. Drucker, C. K. Prahalad.

Unit II: Planning:
Planning - importance - Process of planning - types of planning - planning methods (Objectives- Policies- Procedures - Strategies & Programmes) - Obstacles to effective planning. Decision making - Steps - Types - Decision Tree

Unit III: Organising:

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

Unit V: Co-ordination and Control:

RECOMMENDED TEXT BOOKS:
Gupta C. B, Business Management, Sultan Chand & Sons, New Delhi, 2011

REFERENCE BOOKS:
OBJECTIVES:
1. To help the students to learn the elements of general contract
2. To understand the various contracts in business or profession

UNIT-I: NATURE OF CONTRACT

UNIT-II: OFFER, ACCEPTANCE AND CONSIDERATION
Offer—meaning-definition-rules relating to offer-tenders-cross and counter offer. Acceptance—meaning and definition, who can accept? - legal rules as to acceptance-communication offer and acceptance-revocation of acceptance-revocation of offer and acceptance. Consideration—meaning-definition-legal rules relating to consideration-stranger to contract and consideration-contracts without consideration

UNIT-III: CAPACITY TO CONTRACT, FREE CONSENT AND LEGALITY OF OBJECT
Minors—rules relating to agreements with minors-persons disqualified by law to enter into valid contract—persons of unsound mind-Free consent—meaning and definition of consent and free consent-coercion—Essentials of Coercion-fraud—Essentials of fraud—Misrepresentation—essentials of misrepresentation—Difference between fraud and misrepresentation—undue influence—Difference between undue influence and fraud—essentials of undue influence—mistake—types of mistakes. Legality of object—When is consideration or object unlawful and illegal agreements opposed to public policy

UNIT-IV: QUASI AND CONTINGENT CONTRACTS
Quasi contracts—meaning and Definition, Types of Quasi Contracts. Contingent contracts—meaning and Definition—Rules regarding Contingent Contracts

UNIT-V: PERFORMANCE OF CONTRACTS
Meaning and definition-offer to perform-contracts which need not be performed-Devolution of joint rights and liabilities—persons allowed to demand for the performance—time and place of performance-performance of reciprocal promises-time as the essence of contract-appropriation of payments-assignment of contracts.

TEXTBOOK:

REFERENCE BOOKS:
CO 3502  COMPANY ACCOUNTS  
(Applicable for B.Com Students admitted from June 2012)

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

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

Unit I: SHARES

Unit II : PREFERENCE SHARES

Unit III: FINANCIAL STATEMENTS

Unit 4: ACQUISITION OF BUSINESS AND PROFIT PRIOR TO INCORPORATION.
Acquisition of Business- Reason for Converting into a Company- Accounting Treatment -New Sets of Books –Same Set of Books-Vendors’ Suspense Accounts. Profit Prior to Incorporation–Meaning-Calculation of Time Ratio– Sales Ratio-Determination and Treatment of Pre-Incorporation and Post-Incorporation Profits

Unit 5: VALUATION OF GOODWILL AND SHARES AND INTERNAL RECONSTRUCTION

COURSE TEXTS

COURSE REFERENCES
CO-3503                  BUSINESS LAW-II
Semester: III                   Credits: 6
Category: MC                        Hours / Week: 6

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

UNIT-I: CONTRACT OF INDEMNITY AND GUARANTEE, CONTRACT OF BAILMENT AND PLEDGE

UNIT-II: CONTRACT OF AGENCY & DISCHARGE OF CONTRACT

UNIT-III: SALE OF GOODS ACT

UNIT-IV: CARRIAGE OF GOODS ACT

UNIT-V: THE CONSUMER PROTECTION ACT, 1986
Definitions-Objects-central and state consumer protection council-consumer disputes-redressal agencies-forum-consumer disputes redressal commission-State and National Levels

TEXT BOOKS:
1. KAPOOR.N.D., Elements of Mercantile Law, Sultan Chand & CO, New-Delhi, 2011

REFERENCE BOOKS:
Course Objectives
1. To help students to understand the significant provisions of the Companies Act.
2. To introduce students to the formation process of a company.
3. To expose students to the main charter of a company and the raising of capital in a company.

UNIT 1: COMPANY LAW – AN OVERVIEW
Company – Definition–Characteristics– Lifting the corporate veil – Advantages of Incorporation – Company Law Administration – National Company Law Tribunal & Appellate tribunal

UNIT II – KINDS OF COMPANIES
Classification on the basis of incorporation – On the basis of members - Private and Public - Privileges of private company – private and public company distinguished – On the basis of ownership - Government company -Foreign company – On the basis of control - Holding and Subsidiary company - Producer companies

UNIT III - FORMATION OF COMPANY

UNIT IV – MEMORANDUM AND ARTICLES OF ASSOCIATION
Memorandum of Association - Nature and Contents - Alteration of memorandum - Doctrine of ultravires - Articles of Association - Purpose and Content -Alteration of articles - Doctrine of constructive notice and indoor management

UNIT V – RAISING SHARE CAPITAL

COURSE TEXTS
2. Srinivasan, Company Law and Secretarial Practice, Margam Publications, Chennai, 2005

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

Unit II: INTRODUCTION & MATERIALS CONTROL

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

Unit III: OVERHEADS

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

Unit V: METHODS OF COSTING
Contract costing – Operating Costing (Transport only) – Process Costing –Valuation of Work-in-progress – Accounting for Joint & By-products

Course Text
Murthy & Gurusamy S, Cost Accounting, Tata McGrawHill, 2010
Maheswari S.N., Principles of Cost Accounting, Sultan Chand Publications, New Delhi, 2010

Course References
Saxena V. K. & Vashist C. D., Cost Accounting, Sultan Chand & Company, New-Delhi, 2009
CO-4506   ENTREPRENEURSHIP AND OPPORTUNITY ANALYSIS

Semester : IV    Credits : 2
Category : MC    Hours / Week : 3

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

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

Unit II: Developing successful Business ideas:
Recognizing opportunities – trend analysis - generating ideas - Brainstorming, Focus Groups, Survey, Customer advisory boards, Day in the life research- Encouraging focal point for ideas and creativity at the firm level. Protecting ideas from being lost or stolen

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

Unit IV: Business Planning Process:
Meaning of business plan, Business plan process, Advantages of business planning, preparing a model project report for starting a new venture

Unit V: Funding:
Sources of Finance, Venture capital, nature, venture capital process, Business Angels, Commercial banks, Government Grants

TEXT BOOKS:

REFERENCE BOOKS:


**CO 5504 INCOME TAX LAW AND PRACTICE**

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**Course Objectives**

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

**Unit 1: RESIDENTIAL STATUS**

**Unit 2: INCOME FROM SALARY**
Income under the head Salaries – Forms of salary - Allowances – Perquisites – Deductions u/s 80 – Tax Rebate – provident Funds – Computation of Salary Income

**Unit 3: INCOME FROM HOUSE PROPERTY**
Income from House Property – Annual Value – Deductions u/s 24 – Computation of income from let out Houses and self Occupied House

**Unit 4: PROFITS AND GAINS OF BUSINESS OR PROFESSION**
Profits and Gains of Business or Profession – Chargeability – Admissible deductions – Inadmissible expenses – Computation of Business Income (Excluding Firms and Companies) – Computation Income from Profession

**Unit 5: CAPITAL GAINS & OTHER SOURCES**

**Course Text (Current Edition)**

**Course References (Current Edition)**
CO-5505 PRINCIPLES OF MARKETING

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

Course Objectives

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

UNIT I: Marketing and the Marketing Process

UNIT II: Consumer/ Business Market Segmentation

UNIT III: Product and Pricing Strategies

UNIT IV: Marketing Channel and Communication Strategies
Marketing Channels – Functions – Types – Event Management - Channel design management – Channel behavior – Organisation and Conflict; Marketing Communication Mix – Communication Process – Steps in Developing Effective Marketing Communication – Setting Promotion Budget and Mix

UNIT V: Contemporary Issues

Course Text:

Course References:
CO 5506 HUMAN RESOURCE MANAGEMENT

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

Course Objectives

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

UNIT I: INTRODUCTION
HRM – importance – Characteristics – Operational area of HRM – Qualities of a good HR Manager – Changing roles of HR Managers – Difficulties and challenges faced by HR managers – recent trends in HR

UNIT II: HUMAN RESOURCE PLANNING
Concept of HR planning – Characteristics – Steps in HR planning – HR Capital - Job Analysis – Succession Planning – Auditing of HR resources - ERP technologies - Preparation of HR planning –Dealing with surplus and deficit human resource – Attrition management & retention management

UNIT III: TALENT ACQUISITION
Definition – Objectives – Factors affecting recruitment – internal and external source of recruitment – Selection Process –Types of Testing – Kinds of employment interview – Medical Screening – Appointment Order

UNIT IV: LEARNING AND DEVELOPMENT
Definition and purpose of training – Distinction between training and development – Assessing training needs – Steps in training – On the job and Off the job training – Evaluation of training effectiveness – Developing Competency – Stages of Competency – Competency Management – Mentoring and Coaching

UNIT V PERFORMANCE APPRAISAL
Objectives of appraisals – Steps in appraisals - Traditional and Non-traditional methods of performance appraisals - Managing grievances & discipline

Course Texts:

Course References:
CO 5507 INDIAN BANKING

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

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

Unit 1: Introduction To Banking
Meaning, definition and - Functions of commercial banks – importance of Credit creations –Classification of banks - Cooperatives banks – Regional Rural Banks – Investment Banks - Retail and International Banking - Role of Banking in the Economic Development of a Country

Unit 2: Reserve Bank Of India
Establishment – Legal framework - Departments and offices - Licensing of Banks - Capital Prudential Regulations and Requirements - Functions of RBI – Credit control – Need for credit control– Qualitative and quantitative measures - CRR, Bank Rate, SLR, Repo Rate, Reverse Repo Rate and other credit control methods.

Unit 3: Banker-Customer
Banker-Customer relations - Know your Customer (KYC) guidelines - services rendered by Banks - Mandate and Power of Attorney - Banker’s lien - right of set off - garnishee order - Income tax attachment order etc. - Payment and collection of Cheque - duties and responsibilities of paying and collecting banker-protection available to paying and collecting banker-under NI Act - endorsements - forged instruments - bouncing of cheques and their implications - Endorsement Crossing - Types of Crossing and Endorsements

Unit 4: Banking Products

Unit 5: Recent Banking practices
E-Banking - Core Banking - Automatic Teller Machine (ATM) - Debit and Credit Cards– White-label ATM - Real Time Gross Settlement (RTGS), National Electronic Fund Transfer (NEFT), - Meaning, Differences - Banking Ombudsman

Course Text
Sundharam K.P.M. & Varshney P.N., Banking Theory, Law & Practice, Sultan Chand & Sons, 2010

Course References
CO 5404 INTRODUCTION TO INVESTMENT MANAGEMENT

Semester : V  Credits : 2
Category : ES  Hours / Week : 3

Course Objectives
1. To help students to realise the significance of personal financial planning
2. To help students to understand the relationship between risk and return in investment
3. To familiarize the students with various investment avenues available in India

Unit 1: Introduction

Unit 2: Time Value Of Money

Unit 3: Risk & Return

Unit 4: Investment Alternatives

Unit 5: Investment Analysis

Course Text:
Rustagi R.P, Investment Analysis & Portfolio Management, Sultan Chand & Sons., New Delhi, 2011

Course Reference:
CO 5405 FINANCIAL SERVICES

Semester : V
Category : ES
Credits : 2
Hours / Week : 3

Objectives
1. To understand the basics of financial services and its various dimensions, evaluation and benefits to the economy;
2. To identify the importance of diverse facets of the services in the development of Indian financial system.

Unit I – Indian Financial System
Meaning – features – constituents - Financial markets - Financial institutions - Financial instruments - Financial services - Trends in savings and investment - Savings and Investment in India

Unit II - Merchant Banking and Venture Capital financing

Unit III - Lease Financing and Securitisation

Unit IV – Mutual fund and Credit Rating

Unit V - Factoring and Forfaiting
Meaning - Types - features - mechanism - Factoring vs Forfaiting – benefits - Factors Inhibiting the Growth

Course Text
Joseph Anbarasu, Boominathan, P. Manoharan and G. Gnanaraj, Financial Services, Sultan Chand & Sons - 2011

Course References
CO 5406 LOGISTICS AND SUPPLY CHAIN MANAGEMENT

Semester: V
Category: ES
Credits: 2
Hours / Week: 3

Course Objectives:
1. To understand and use the basic concepts of logistics and supply chain management and the contemporary theoretical and practical developments therein
2. To understand the complex and interactive nature of participants, functions, and flows of international logistics and supply chain management
3. To understand warehouse operations and transport operations and how to manage them.

Unit – 1 Basics of Logistics
Military origin - basic concept definitions - scope - importance in current competitive environment - Evolution of Logistics & Supply Chain Management – Operating Objectives of Logistics - Outsourcing logistical Activities - 3rd and 4th party Logistics - Logistics Information System

Unit – 2 Supply Chain Management
Basic concept - definitions - scope - Comparison between Logistics and SCM - Global Supply Chain - Conventional Supply chains - Supply chain participants - channel agencies - SC Relationship Management - Bull-whip effect - Supply Chain Organization structure

Unit – 3 Customer Service

Unit – 4 Warehouse Management
Introduction; Definitions; Evolution of Concept of Warehousing; Importance - Benefits of Warehousing; Warehouse Operating Principles; Developing the Warehouse Resource

Unit – 5 Transportation and Multimodal Transport
Transport Functionality and Principles; Product Movement; Product Storage; Relationship between the Shipper, the Consignee, and the Public - Multimodal Transport concepts and features - Advantages of Multimodal Transport; Suppliers of Transportation Services; Typical Carrier Ancillary Services.

Course Text
Agrawal D. K., Logistics and Supply Chain Management, Macmillan, 2009

Course References
2. Christopher Martin, Logistics & Supply Chain Management, Pearson Publication, 2010
CO 5407 SERVICES MARKETING

Semester: V  
Credits: 2  
Category: ES  
Hours / Week: 3

Course Objectives
1. To enable the students to understand the essentials of services marketing
2. To highlight the significance and strategies of services marketing
3. To familiarise the students with service marketing techniques

UNIT – I  Introduction To Services Marketing
Marketing of Services - Introduction - Growth of Service Sector - Concept of Services - Characteristics of services - Classification of Services – Service Marketing versus Goods Marketing - Myths about services - Service marketing triangle - 7 P’s Services Marketing Mix

UNIT – II Consumer Behaviour In Services Marketing
Consumer Behaviour in services - Search, Experience and Credence property - Customer expectation of services - Factors influencing customer expectation of services - Customer perception of services - Customer satisfaction - Understanding customer expectation through market research

UNIT – III Management Of Service Marketing
Effective management of Services Marketing - Managing Demand and Supply through capacity planning and segmentation – Internal marketing of Services – External versus Internal orientation of service strategy; Legal framework – PF, ESI – service tax

UNIT – IV Delivering Quality Service
Quality gaps - Customer expectation vs. perceived service gap - Factors and techniques of resolving the gaps - Customer relationship management: gaps in services - Quality standard-factors – Strategies; External communication to the customers - developing appropriate & effective communication about service quality

UNIT – V Service Providers
Financial Services – Health Service - Hospitality Services including travel, hotels and tourism - Professional Service - Public Utility Services - Educational Services.

Course Text

Course References
2. Julian J. Gibars, Building Buyer Relationship, Macmillan India Ltd., New Delhi,
CO-5408 MANAGING INNOVATION

Semester : V
Category : ES
Credits : 2
Hours / Week : 3

Course objectives
1. To help students understand, describe and explain the phenomenon of Innovation
2. To present students a toolkit to successfully navigate complex landscape that surrounds the innovation process.

Unit I: Innovation and Competitive advantage
Identifying Opportunities-Discovering new points of differentiation-Innovation drivers: State - Technology - Types of Innovations; Descriptions of technological, marketing and organization

Unit II: Innovation and Creativity:
Factors influencing creativity - Individual - Team - Leadership; Creating Breakthroughs in innovation

Unit III: Innovation Theories:
Major contemporary theories: Disruptive-Networked-Open; Alternative theories: Evolutionary-Uncontested-Adaptive - Green Initiatives

Unit IV: Innovation Process:
Early-stage Innovation, New Product Development-Criticality of the Value Proposition, Differentiation - Paths to Market-Systems of Ideation, Experimentation and Prototyping – Innovation Labs

Unit V: Success and Innovation:

Course Texts

Course References
## CO-5409 ENTREPRENEURIAL LEADERSHIP

**Semester**: V  
**Category**: ES  
**Credits**: 2  
**Hours / Week**: 3

### Course Objectives
1. Learn and understand Leadership theories.  
2. To recognize skills and practices for effectiveness in varied Entrepreneurial situations  
3. Develop, articulate, and communicate personal leadership styles

### Unit I: Entrepreneurial Leader:
Key Leadership theories and associated researchers - behaviors of effective leaders in a variety of situations - profiles

### Unit II: Practical Leadership:
Factors in a leadership situation - personal, behavioral and situational - Factors that lead to success or failure

### Unit III: Recognizing Leadership Styles:
Styles of Leadership - personal style to suit the business context - Recognition - Description - Evaluate personal leadership development - self-assessment tools - Profile of Indian Leaders - any five

### Unit IV: Skills and Leadership:
Skills of effective leaders - innovative mindset - sustainability - ideation - business planning, others; leadership strategies of leaders - popular culture - media

### Unit V: Articulation and Communicating skills:
Creating a leadership product - demonstration of entrepreneurial leadership principles; Articulation to future employers - transferable interpersonal skills

### Course Texts:


### Course References:

Course Objectives
1. To understand the export and import procedures and documentation in India.
2. To gain familiarity with the important features of the current EXIM policies.
3. To introduce the students the methods of entering Foreign Trade.

UNIT I: Introduction:
Meaning of Export and Import – Advantages and Disadvantages - Scope and Stages– Barriers to Trade

UNIT II: Entry into Foreign Markets:

UNIT: III Export Procedures and Documentation:

UNIT: IV Import Procedures and Documentation:
Import Procedures- Customs Clearance for Imports – Import Trade Documentation – Electronic Data Interchange and its Use in Foreign Trade.

UNIT: V Benefits and Risk Involved in Foreign Trade:

Course Texts:

Course References:
Course Objectives:
1. To expose the importance of FOREX market to the students
2. To familiarize the students with the factors determining exchange rates
3. To provide students the risk management techniques in FOREX transactions

Unit – 1: Introduction
Foreign exchange - Need for foreign exchange - Balance of Payment accounting – Components of Balance of Payments; current account, capital account and reserve account – methods of payment in international trade - Risks involved in international business

Unit-2: Foreign Exchange market
Features, Participants and importance of foreign exchange market - Evolution of exchange rates system - Functions of Foreign Exchange Department of RBI - The Role of Commercial Banks – administrative set up under FEMA

Unit 3: Exchange Control
Exchange Control – Objectives and Methods of Exchange Control, Exchange Control in India - sources of foreign currency – effects of foreign investments on exchange rate - Foreign Direct Investments, Foreign portfolio investments

Unit 4: Exchange rate determination
Rate of Exchange, Types of Exchange Rates; Fixed exchange rates - Flexible exchange rates, factors influencing exchange rates – the effects of exchange rates in foreign trade - Theories of determination of foreign exchange rates –types of forex transactions - Need for stability in foreign exchange rate

Unit 5: Exchange Risk Management
Risks in foreign exchange transactions - Foreign exchange risk exposures – types; transaction, translation and economic exposures – risk management techniques - Spot market and Forward market Rates, Cross rates –exchange quotations - hedging operations - forward contract, currency futures contracts – features of futures

Course Text

Course References :
CO 6608  FINANCIAL MANAGEMENT

Semester   : VI  Credits   : 5
Category    : MS       Hours / Week : 5

Course Objectives:
1. To highlight the role of the finance in an organisation
2. To identify sources of funds and risk involved
3. To familiarize the students with the techniques to be employed for investing the funds

UNIT I: Finance Functions

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

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

UNIT IV: Capital Budgeting & Dividend theories

UNIT V: Working Capital Management

Course Text:
Maheshwari S.N., Financial Management, Sultan Chand & Sons, New Delhi, 2004

Course References:
CO 6609 MANAGEMENT ACCOUNTING

Semester : VI Credits : 5
Category : MS Hours / Week : 5

Course Objectives
1. To help students be aware of the basic principles and techniques of management accounting
2. To help learners to understand the application of various management accounting tools in decision-making

Unit-I: Introduction & Funds Flow Statement
Funds Flow Statement-meaning of fund, working capital, current assets, current liabilities, noncurrent assets and noncurrent liabilities-objectives, importance, advantages and limitations of funds flow statement - differences between funds flow statement and balance sheet-calculation of funds from operations and preparation of funds flow statement.

Unit-II: Ratio Analysis

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

Unit-IV: Marginal Costing
Meaning of marginal cost-marginal costing-advantages and limitations of marginal costing - calculation of p/v ratio, B.E.P, margin of safety, contribution, sales required to earn a specific profit, and application of marginal costing techniques in decision making

UNIT –V: Standard Costing and Variance Analysis
Meaning and definition of standard costing, application of standard costing, steps involved in standard costing-comparison between standard costing and budgetary control-advantages and limitations of Standard costing - variance analysis-types of variances - computation of material cost variances- Labour cost variances-overhead variance and sales variances

Course Text

Course Reference
1. Maheshwari S.N. Management Accounting, Sultan Chand & Sons, New Delhi 2012
CO-6610 ADVANCED CORPORATE ACCOUNTING

Semester : VI
Category : MS
Credits : 5
Hours / Week : 5

Course Objectives:
1. To help students prepare financial statements of special types of businesses viz. Banks, Insurance and Electricity Companies.
2. To understand the accounting procedure for amalgamation of companies in the nature of merger or purchase.

UNIT I: Insurance Company Accounts (Schedule Format)
Types of Insurance - Accounts of Insurance Companies - Final accounts of life assurance Companies-Ascertainment of Profit-valuation Balance Sheet-Final accounts of Fire, Marine and miscellaneous Insurance Companies.

UNIT II: Banking Company Accounts:
Accounts of Banking Companies - rebate on bill discounted-Non - Performing assets and their treatment – classification of Bank Advances - Provision for doubtful debts-Guidelines of RBI for Preparation of final accounts of banking companies.

UNIT III: Holding Companies (AS21):
Meaning and definition of Holding and Subsidiary Companies - Legal Requirement Relating to Presentation of Accounts of Holding Companies and its subsidiaries – Consolidated of balance sheet and Profit and Loss Account.

UNIT IV: Liquidation of Companies
Meaning of Liquidation - Modes of Winding up - Contributory order of Payment –Preferential Creditors - Statement of Affairs-Deficiency or Surplus Accounts – Liquidators’ Final Statement.

UNIT V: Amalgamation of Companies (AS – 14)
Amalgamation – Meaning – Types - Purchase Consideration –Computation of Purchase Consideration – entries in the books of the transferor and transferee - Special Adjustment Entries for Inter-Company Owings and Holdings.

Course Text:
Reddy and Murthy, Corporate Accounting, Margham Publication Chennai, 2005.

Course References:
2. Gupta R.L. and Radhasamy, Corporate Accounting, New Delhi, Sultan Chand, 2001
CO 6611 STRATEGIC MARKETING MANAGEMENT

Semester : VI Credits : 5
Category : MS Hours / Week : 5

Course Objectives
1. To provide an understanding of the relationships between corporate, business-level, and marketing strategies
2. To expose the students to the content of marketing strategies and the strategic environment
3. To relate marketing with other functional areas of business

Unit 1 Introduction
The strategic role of marketing: - Definition, Components, and Hierarchy of strategy - Strategic planning systems - The role of marketing in formulating and implementing strategies - The process of formulating and implementing marketing strategy; Corporate strategy decisions: - Strategic decisions at the corporate level - Corporate scope - Corporate objectives - Corporate development strategy - Allocating corporate resources - Sources of synergy

Unit 2 Opportunity Analysis
Marketing Information: The marketing information revolution - Standardised/ commercialized marketing systems - Marketing research - competitor analysis - customer satisfaction studies - Market potential measurements – complementary, collaborative, and OEM solutions - Marketing decision support systems – retail software

Unit 3 Marketing Strategy formulation for new market entries and growth markets
Strategic issues concerning new product entries - objectives of new product and market development - Market entry strategies: pioneers versus followers - Strategic marketing programs for pioneers - Strategic issues in growth markets - Opportunities and risks in growth markets - Growth-market strategies for market leaders - Share-growth strategies for followers - market expansion avenues

Unit 4 Marketing Strategy formulation for mature and declining markets
Strategic issues - The transition from market growth to maturity - Business and Marketing strategies for mature markets - Strategies for declining markets – New avenues for Marketing Expansion

Unit 5 Implementation and Control of Marketing Strategies
Issues in the implementation - Relationship between business and marketing strategies - Administrative relationships and strategy implementation - Organisational structure, processes, and strategy implementation - Marketing Action plans; The control process - Strategic Control - Product-market entry control - Global marketing control - The marketing audit - Contingency planning.

Course Text:

Course References:
CO 6612 RETAIL MANAGEMENT

Semester : VI
Credits : 5
Category : MS
Hours / Week : 5

Course Objectives
1. Introduce Retailing and its evolution, in the Indian and Global Markets
2. Exposure to Customer Relationship Management and its Operations in Retailing
3. Provide exposure and skills to establish service operations and marketing channel systems

UNIT - 1: Introduction To Retailing:
Retail Functions - Rise of Retailing - Consumerism - Challenges - consumer proximity - technology - rise of retailing in India - key markets - FDI in retail; Challenges in India - new entrants - emerging sectors - suppliers and buyers – rivalry

UNIT - 2: Evolution Of Retail:
Theories - retail lifecycle - business models - ownership, merchandise offered, franchise, non store, direct marketing, tele, vending machines, kiosks, cash & carry global experience - Brand management

UNIT - 3: Customer Relationship Management

UNIT 4: Service Operations
Characteristics - operations - bench marking - strategy - enterprise design - service quality - facility location - management of operations - supply relationships - vehicle routing - optimizing techniques - models - training

UNIT 5: Marketing Channel Systems
Concepts - participants - environment - behavioral process - developing a marketing channel - strategy - design - platform - product / pricing issues - brand management - positioning - repositioning - franchising

Course Texts
CO-6613 SALES MANAGEMENT

Semester : VI  Credits : 5
Category : MS  Hours / Week : 5

Course Objectives
1. To provide an understanding of Sales management and its significance
2. To expose the students to the practical aspects of making sales and managing customers
3. To help the students to inculcate personal selling skills

Unit - I Sales Management and Organisation
Introduction-Objectives of Sales Management – Importance –Factors affecting Sales Management - Sales Executive as a Coordinator - Sales Management and Control - Sales Organisation - Purpose & Types

Unit –II Personal Selling
Objectives and theories of personal selling - Analysing market potential& sales potential - Sales forecasting method & evaluation - Determining sales related marketing policies - Product policies - Distribution policies - Pricing policies – Personality of a salesperson

Unit - III Sales Operations
Meaning – Importance of Sales Operations - Purpose & Goals - Sales budget - Sales territories - Sales Quota-Control of sales-Sales meeting and sales contest-Organizing display - Showroom and Exhibitions – back office operations (inside sales management) – script, appointment fixing, identifying, tele-calling

Unit - IV Salesmanship
Importance of Salesmanship - Sales manager - Qualities and functions - Types of sales channels - Prospecting (farming, hunting, account management), pre-approach & approach - Selling sequence - Psychology of customers -

Unit-V Sales force Management
Recruitment & Selection –Training & Development on Selling Skills - Motivation of Sales Personnel - Compensation of Sales Personnel - Evaluation and supervision (review and reports) of Sales Personnel – Sales Force Management in Modern Business

Course Text

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


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


COURSE TEXTS:

COURSE REFERENCES:
CO 6615 ENTREPRENEURSHIP AND SUPPORT INSTITUTIONS

Semester : VI  Credits : 5
Category  : MS  Hours / Week : 5

Course Objective:
1. To familiarize the students with institutional assistances available for promotion of entrepreneurship in India
2. To enable the students to understand the concepts of finance, financial planning and source of financing.
3. To review the Government Policy for Small Scale Enterprises in India.


COURSE TEXTS:

COURSE REFERENCES:
CO -6616 LEGAL ASPECTS OF SMALL BUSINESS

Semester : VI  Credits : 5
Category : MS  Hours / Week : 5

Course Objectives:
1. To provide an understanding of laws relating to management of small business
2. Understand the legal and practical ease of starting a business in India
3. To appreciate the legal formalities and procedures to set up a small business

Unit 1: Partnership Act
Essentials of partnership - Kinds of partners - position of a minor partner - Effects of non-registration of a firm – rights and duties of partners - rules governing mutual relations between partners – Limited Liability Partnership (LLPs) – Income tax implications of firms – Permanent Account Number (PAN) for firms

Unit 2: Shops and Establishment Acts
Major provisions of Act with licensing, registration, health, safety and welfare, working hours of adult, Penalties and procedure, and legal implications of city corporation regulations.

Unit 3: Micro, Small, & Medium Enterprises Development Act, 2006
Benefits to MSMEs under the act – classification of MSME – registration – obligation of the buyer – disclosure requirements – deduction under the IT act – Special Economic Zones - Export Processing Zones.

Unit 4: Legislations related to Registration Procedures

Unit 5: Labour welfare legislations

Course Text:
N.D. Kapoor, Handbook of Industrial Law , Sultan Chand & Sons, 2011

Course References:
2. Ratna Sen, Industrial Relation in India, MacMillan India, 2011
**CO-6617 INTERNATIONAL BUSINESS ENVIRONMENT**

**Semester**: VI  
**Category**: MS  
**Credits**: 5  
**Hours / Week**: 5

**Objectives:**
1. Provide a broad understanding of the global business environment
2. Examine various segments of business environment in host countries
3. Appreciate the importance of managing environmental influences

**Unit 1 Economic environment:**

**Unit 2 Political environment:**
Political system in host country. Home country and host country relations: sanctions, embargo’s, export control. Political risk analysis for host country: ownership risks- operating risks. Management of political risks.

**Unit 3 Legal environment:**
Legal system in the host country. Legislation relating to corporate affairs- taxation-price regulations- labour laws and unions. Intellectual property rights.

**Unit 4 Socio-cultural environment:**

**Unit 5 Financial environment:**
Balance of payments-foreign exchange markets-foreign investment policy -Financing of foreign trade.

**Course Text:**

**Course References:**
CO 6618 INTERNATIONAL TRADE PROMOTION AGENCIES

Semester : VI  Credits : 5
Category : MS  Hours / Week : 5

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

UNIT - I Introduction:

UNIT - II Advisory Bodies:

UNIT - III Promotional and Other Organisations:

UNIT - IV Service Institutions:

UNIT – V Institutions for Small and Medium Enterprise (SME):
SME Export Promotion Council of India – Functions – SME Chamber of India – Chamber of Commerce – Functions – Indian International Trade Centre – Functions.

Course Text:

Course References:
Course Objectives:
1. To enlighten learners about the impact of international strategies on business
2. To highlight the various perspectives relating to international business

UNIT – I Introduction

UNIT – II Basic Strategies

UNIT III International Marketing Strategies

UNIT IV International Operations

UNIT V International Financial Strategies

Course Texts:

Course References:
SKILL BASED (15 CREDITS)

Package-A

CO 6652: FINANCE

Semester : VI
Category : SK

Credits : 15
Hours / Week : 15

Package objectives
1. Provide an exposure to supportive papers in Finance like Auditing, Stock Market Operations, Enterprise Resource Planning, Corporate Communications and Information Technology
2. Orient students with specific skills sets related to career opportunities in the Finance world, in the context of Business and Commerce.
PAPER I
AUDITING & ASSURANCE

Semester : VI
Category : SK (Finance Package-A)
Credits : 5
Hours / Week : 5

Objectives
1. To appreciate the role of auditing in accounting for business.
2. To familiarize with the provisions of the companies act relating to the appointment, conduct and liabilities of an auditor

Unit 1: Introduction
Auditing – Definitions – Objective – Classification – Advantages and limitations of Auditing – Investigation vs. Auditing - Auditing standards

Unit 2: Statutory Auditor
Company Auditor – Qualities, Qualification, Disqualification, Appointment and Removal of auditors – Rights, Duties and Liabilities of auditors – Audit report – Types of opinion

Unit 3: Audit Planning & Control
Audit files – Audit programme – Audit note book – Audit working paper – Internal Control – Internal check – Internal audit – Internal audit vs. external audit

Unit 4: Vouching
Vouching – objects – Importance – Vouching of cash transaction; receipts and Payments – vouching of trade transaction – Vouching of Impersonal Ledgers

Unit 5: Verification and Valuation
Mode and object of verification – Verification and valuation of assets – Verification of liabilities – Auditor’s duty as regards verification and valuation of Assets and Liabilities – Audit of provisions and reserves

Course Text
1. Dinkar Pagare, Principles & Practice of Auditing, Sultan Chand & Sons, New Delhi, 2011

Course References
2. Tandon B.N., Practical Auditing, S.Chand Publishers, New Delhi, 2010
PAPER II
STOCK MARKET OPERATIONS

Semester : VI  
Category : SK  
(Finance Package-A)  
Credits : 5  
Hours / Week : 5

Course Objective:
1. To expose the constituents of the securities market to the students
2. To provide a comprehensive understanding of stock market operations in India
3. To familiarise the students with the trading and settlement procedures in the stock market

Unit – 1: Primary Market

Unit – 2: Secondary Market

Unit – 3: Listing of Securities:
Meaning – Merits and Demerits – Listing requirements, procedure, fee – Listing of rights issue, bonus issue, further issue – Listing conditions of BSE and NSE – Delisting.

Unit – 4: Stock Exchanges
BSE, NSE & MCX – Different trading systems – Different types of settlements - Pay-in and Pay-out – Bad Delivery – Short delivery – Auction – Market types, Order types and books – De-mat settlement – Physical settlement – Practical sessions on stock market operations

Unit 5: Risk management systems

Text Book:

Reference Books:
4. Ravi Puliani and Mahesh Puliani, Manual of SEBI, Bharat Publication
PAPER III
CORPORATE COMMUNICATIONS & INFORMATION TECHNOLOGY

Semester : VI
Category : SK (Finance Package-A)

Credits : 5
Hours / Week : 5

Course objectives
1. Get exposure to business writing, preparation of reports and presentations.
2. Understand the effectiveness of ERP systems in business houses and re-engineering business practices.

Unit I: Corporate Communications – Introduction.
Communication process – writing for business – internal and external situations - Barriers – adaptation

Unit II: Report writing and presentations
structure – preparation of reports, business presentations – elements – designing – using visual aids –
appearance and posture

Unit III: Group Communication
Meetings – meaning – objectives – types – procedure for convening – Indian Company Law stipulations -

Unit IV: Business Engineering and ERP
Business Re-Engineering – introduction – significance – principles, Enterprise Resource planning (ERP)–

Unit V: Implementation of ERP
Data Warehousing – mining, ERP – packages - planning – designing – Implementation – different phases -
risk factors – performance measurement of ERP.

COURSE TEXTS:

COURSE REFERENCES:
1. Lesikar Raymond V., Flatley Marie E., Basic Business Communication – Skills for Empowering the
 Limited, 2007
3. Garg Vinod Kumar, Venkitakrishnan N.K, Enterprise Resource Planning – Concepts and practice,
 2nd edition, PHI Learning, 2009
# SKILL BASED (15 CREDITS)

**Package-B**

**CO 6653: MARKETING**

<table>
<thead>
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<th>Semester</th>
<th>VI</th>
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**Package objectives**

1. Provide students an exposure to the basic theory in Creative Advertising, Marketing Research, Enterprise Resource Planning, Corporate Communications and Information Technology.
2. Enable students to acquire skills in Marketing applications in a technological environment.
Course Objectives
1. To understand the importance of advertising in today’s world.
2. To expose the students to the use of creativity in advertising.
3. To help the students to understand the process of creating an advertisement.

UNIT I: Introduction:

UNIT II: Advertising Planning:

UNIT III: Creative Advertising:

UNIT IV: Advertising Production:

UNIT V: Electronic Media:

Course Texts:

Reference Texts:
PAPER II
MARKETING RESEARCH

Semester : VI  Credits : 5
Category : SK  (Marketing Package-B)  Hours / Week : 5

Course Objectives
1. To introduce students to marketing research as an important tool of marketing management.
2. To help students to understand and apply the techniques for researching markets and to offer basic research orientation.

Unit I: Marketing Research

Unit II: Marketing research process
Stages involved in designing a research project – inter-relating the steps – research objectives and information needs and developing – marketing research plan – Challenges in conducting research in India

Unit III: Types of research
Exploratory research – Definition – Features – Importance – Merits and demerits  Descriptive research – Definition – Features – Importance – Merits and demerits – Experimentation – Meaning – Features – Importance – Problems or Limitations of Experimental research

Unit IV: Data Collection

Unit V: Research Report Writing
Research proposal – Meaning and definition – Stages involved in research proposal – Factors involved in organizing a research report – General format of research report writing

Course Texts:

Course References:
2. Ronald S Rubin, David J Luck, Marketing Research, PHI Learning, 7th edition, New Delhi, 2009
**Semester**: VI  
**Credits**: 5  
**Category**: SK (Marketing Package-B)  
**Hours / Week**: 5

**Course objectives**
3. Get exposure to business writing, preparation of reports and presentations.  
4. Understand the effectiveness of ERP systems in business houses and re-engineering business practices.

**Unit I: Corporate Communications – Introduction.**  
Communication process – writing for business – internal and external situations - Barriers – adaptation

**Unit II: Report writing and presentations**  

**Unit III: Group Communication**  

**Unit IV: Business Engineering and ERP**  

**Unit V: Implementation of ERP**  

**COURSE TEXTS:**

**COURSE REFERENCES:**
SKILL BASED (15 CREDITS)

Package-C

CO 6654: ENTREPRENEURSHIP

Semester : VI
Category : SK
Credits  : 15
Hours / Week : 15

Package objectives
1. Provide students an exposure to, and familiarity with, Business Plan Writing, Social Entrepreneurship, Enterprise Resource Planning, Corporate Communications and Information Technology.
2. Enable students to acquire career oriented skills in starting a new business venture and exploring opportunities in Social Entrepreneurship.
PAPER I
Business Plan Writing

Semester : VI
Credits : 5
Category : SK (Entrepreneurship Package-C)
Hours / Week : 5

Course Objectives:
1. To help students to understand the structure and content of a business plan.
2. To guide students in preparing a first draft of their own business plan.
3. To train students in critical evaluation of business plans.

Unit I: Business Plan – Purpose – Importance – Audiences for a firm’s business plan

Unit II: Guidelines for writing a Business Plan – Structure and content of Business Plan – Style and Format of the business plan – Outline of Business Plan and Exploration of each section of the plan.

Unit III: Presentation of a Business Plan to investors – Oral Presentation – Guidelines for an effective presentation.


Unit V: Business Plan Development - Students are expected to write a comprehensive Business Plan as the major project for this course.

Text Book:

Reference Books:
PAPER II
Social Entrepreneurship

Semester : VI Credit : 5
Category : SK  (Entrepreneurship Package-C) Hours / Week : 5

Course Objectives:
1. To develop required traits and competencies to become a successful social entrepreneur.
2. To impart necessary knowledge, information, and skills to plan, and manage a profitable social enterprise.
3. To equip you to prepare a suitable business plan and provide assistance in obtaining required funds to start a social enterprise.

Unit I: Introduction to Social Entrepreneurship

Unit II: Traits and Characteristics of a Successful Social Entrepreneur - Entrepreneurial Motivation, Extension Motivation, and Soft Skill - Competency Development

Unit III: Opportunity Identification and Selection - Planning and Managing a Social Enterprise

Unit IV: Business Plan Preparation and Obtaining Finance for social entrepreneurship.

Unit V: Case studies on successful social entrepreneurs.

Course Books:

Reference Books:
Course objectives
1. Get exposure to business writing, preparation of reports and presentations.
2. Understand the effectiveness of ERP systems in business houses and re-engineering business practices.

Unit I: Corporate Communications – Introduction.
Communication process – writing for business – internal and external situations - Barriers – adaptation

Unit II: Report writing and presentations

Unit III: Group Communication

Unit IV: Business Engineering and ERP

Unit V: Implementation of ERP

COURSE TEXTS:

COURSE REFERENCES:
Package-D
CO 6655: INTERNATIONAL BUSINESS

Semester : VI
Category : SK
Credits : 15
Hours / Week : 15

Package objectives
1. Provide students sufficient exposure to International Business, Multinational Company Management and related Case studies, Enterprise Resource Planning, Corporate Communications, and Information Technology
2. Enable students to get sufficient exposure to Multinational Corporations, their Management Styles and Operations, and contextualizing it to present day global trends, culture, and challenges.
MANAGEMENT OF MULTINATIONAL CORPORATIONS

Semester : VI  
Category : SK (International Business Package-C) 
Credits : 5 
Hours / Week : 5

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

Unit 1: Overview of Multinational Corporations (MNCs)
MNCs- Meaning- Nature- India’s presence- Goals- Fundamental goals of host governments- Defenders and critics of MNCs- Action plans to make MNCs acceptable- Barriers to Trade- The case for Protectionism- India’s foreign trade policy.

Unit 2 : International Operations Management

Unit 3: International Marketing Management

Unit 4: International Financial Management and Financing Foreign Trade
Nature- Comparison with domestic financial management- Factors affecting MNCs’ efforts to maximize returns- Environment and Scope of International Financial Management; Payment Terms in Foreign Trade- Documents in International Trade- Financing Techniques in Foreign Trade- Export financing and Institutional Support- Countertrade- Institutional support for foreign trade.

Unit 5 : International Human Resource Management

COURSE TEXT:

COURSE REFERENCES:
Course Objectives
1. Understand the international business environment facing global operators.
2. Know how to develop a strategic business plan for an international organisation.
3. Examine the management structures which are appropriate to the four strategic options (international, multi-domestic, global and transnational).
4. Assess how cultural values play a major role in shaping customs and practice in the organisation.

Unit 1: Introduction
Introduction to case method-case discussions in classroom-case discussion in groups-case analysis-case presentation by students-evaluating students performance-benefits of case study

Unit 2: Developing Skills
Skills developed through case studies: quantitative and qualitative analytical skills-decision making skills-Applications skills including the selections of tools, techniques and theories-Time management skills-social skills-creative skills to find solutions-Presentation skills-oral and written communication.

Unit 3: Case studies on Global Multinational Companies
Analysis and presentation of 5 prescribed cases relating to Global multinational companies

Unit 4: Case studies on Multinational Operating in India
Analysis and presentation of 5 prescribed cases relating to Foreign Multinational operating in India.

Unit 5 Case studies on Multinational Operating in International Environment
Analysis and presentation of 5 prescribed cases relating to Indian Multinational operating in the international environment.

Course References:
PAPER III
CORPORATE COMMUNICATIONS & INFORMATION TECHNOLOGY

Semester : VI
Category : SK (International Business Package-C)
Credits : 5
Hours / Week : 5

Course objectives
1. Get exposure to business writing, preparation of reports and presentations.
2. Understand the effectiveness of ERP systems in business houses and re-engineering business practices.

Unit I: Corporate Communications – Introduction.
Communication process – writing for business – internal and external situations - Barriers – adaptation

Unit II: Report writing and presentations
structure – preparation of reports, business presentations – elements – designing – using visual aids –
appearance and posture

Unit III: Group Communication
Meetings – meaning – objectives – types – procedure for convening – Indian Company Law stipulations -

Unit IV: Business Engineering and ERP

Unit V: Implementation of ERP
Data Warehousing – mining, ERP – packages - planning – designing – Implementation – different phases -
risk factors – performance measurement of ERP.

COURSE TEXTS:

COURSE REFERENCES:
ALLIED REQUIRED, ALLIED OPTIONAL & ELECTIVE GENERAL PAPERS
EC-1101 GENERAL ECONOMICS
(OFFERED BY THE ECONOMICS DEPT TO 2 SECTIONS OF COMMERCE)

Semester: I  Credits: 4
Category: AR1  Hrs/Week: 6

Objectives:
1. To have a grasp of the General Principles of Economics.
2. To prepare students to apply the various theories and principles of Economics in Business and Commercial Environments.

COURSE UNITS:

Unit I: Introduction
Nature and Scope of Economics- Concept of demand and supply, elasticity concepts- Agents of production- Competitive market structure and determination of prices-Pricing under monopoly

Unit II: Macroeconomics:
National income concepts - Determination of national income and employment-Determinants of consumption, saving and investment

Unit III: Money and Banking:
Concepts of Money-Commercial banks and credit creation- Central bank and credit control.

Unit IV: Money supply and Price level
Money supply and price level-Measures of money supply; Velocity of money-Determination of the price level-Inflation and deflation - Causes and remedies

Unit V: Public Finance:
Budgets - Types of budget deficit-Direct and Indirect Taxes- Development and Non-development expenditure.

RECOMMENDED TEXT BOOKS:
2. Ruddar Datt and Sundaram KPM, Indian Economy, S. Chand and Company Private Ltd., New Delhi, 2005

REFERENCE BOOKS:

WEBSITES FOR REFERENCE:
CO-1102  MANAGERIAL ACCOUNTING

Semester  :  I  
Category  :  ARI(OFFERED TO THE ECONOMICS DEPT.)

Credits:  4  
Hrs/Week:  6

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

Unit 1: Financial Statement
Financial statement of companies – profit/loss account – P/L Appropriation account – preparation of balance sheet of a company

Unit 2: Cash Flow Statement
Cash Flow Statement – meaning – Advantages and limitations – Concept of Fund – Funds from Operation - Preparation of Cash Flow Statement as per AS 03

Unit 3: Inventory Management
Purchasing – Centralised Vs Decentralised - Store Keeping – Stock level determination – EOQ & ABC Analysis – Purchase price computation - Treatment of Scrap, Spoilage, Wastage & Defectives - Pricing of issue of material – FIFO, LIFO & Weighted Average methods

Unit 4: Labour & Overheads Accounting
Methods of Wage payments – Piece Rate – differential piece rate - Time rate – Incentive Methods – Overheads – Classification, Allocation, Apportionment – Redistribution of overheads

Unit 5: Marginal Costing
Marginal costing; meaning, advantages and limitations – Cost-Volume Profit Analysis – Break Even Analysis – Application of marginal costing in managerial decision making

Course Text

Course References
CO-1103 MEDIA MARKETING

Semester: I  Credits: 4
Category: AR1(OFFERED TO THE VISCOM DEPT.)  Hours/Week: 6

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

UNIT I: Marketing and the Marketing Process:

UNIT II: Changing Rules of Marketing and New media
Old rules of Marketing, PR - New rules of marketing - Convergence of marketing and PR on the web - Reaching Buyers Directly - Tapping product evangelists -Blogs-using audio and video - viral marketing - content rich websites - marketing and PR real time

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

UNIT IV: Action Plans
Building a Marketing and PR plan - organizational goals, buyer persona, developing content to reach buyers, marketing strategies, measurements, educating salespeople about the new sales cycle - online thought leadership - online sales - measuring media effectiveness

UNIT V: Modern Media Applications and Trends
Applications of modern media: Health, religion, politics, entertainment, journalism, transportation, ecological consciousness, campuses - Digital Marketing: e-CRM, branding - RFID - contextual ads. - Search engines - reputation and privacy issues

Course Texts

Course References
Objective:
1. To introduce basic concepts of Statistics
2. To provide Statistical techniques for business data analysis

Unit 1: INTRODUCTION

Unit 2: PRESENTATION OF DATA
Diagrammatic representation of data – Bar diagram – Pie diagram – Histogram – Ogives- Frequency polygon and frequency curve – Pictogram and cartogram – Measures of central tendency :Simple average, Mean, Median, and Mode – Geometric mean and harmonic mean – Weighted arithmetic mean

Unit 3: MEASURES OF DISPERSION
Range – Quartile deviation – Mean deviation – Standard deviation – Coefficient of variation – Combined mean and standard deviation – Skewness : Karl Pearson and Bowley’s coefficient of skewness- Association- Chi square.

Unit 4: CORRELATION & REGRESSION
Scatter diagram – Karl Pearson’s coefficient of correlation – Rank correlation – Regression: Importance of regression analysis – Regression equations

Unit 5: TIME SERIES

COURSE TEXT:

COURSE REFERENCES:
ST 2104 BUSINESS STATISTICS
(Offered by the Statistics Dept. to 2 sections of Commerce)

Semester: II Credites: 4
Category: AR2 Hrs/Week: 6

Objectives:
1. To introduce basic concepts of Statistics.
2. To provide Statistical techniques for business data analysis.

Unit I: Measures of Central tendency:
Simple averages - mean, median and mode - Geometric mean and Harmonic mean - weighted arithmetic mean.
Measures of Dispersion: Range - Quartile deviation - mean deviation - Standard deviation - coefficient of variation - combined mean and standard deviation. Skewness; Karl Pearson and Bowley's Coefficient of skewness - Moments, Kurtosis

Unit II: Curve fitting:
Fitting a straight line and second degree parabola.
Correlation: Scatter diagram - Limits of correlation coefficient - Spearman's Rank correlation coefficient - Simple problems. Regression: Properties of regression coefficients and regression lines

Unit III: Times Series
Components of Time series - Additive and multiplicative models.

Unit IV: Elements of Operation Research:
Linear Programming - Solving of L.P.P. by Graphical method - Transportation problems - North - West corner rule - Least cost method - Vogel's Approximation Method

Unit V: Game Theory:
Introduction - Two person Zero - Sum Games - Pure Strategies - Mixed Strategies

BOOKS FOR STUDY AND REFERENCE:
7. Swarup Kanti, Gupta, P.K. and Man Mohan, Sultan Chand and Sons (P) Ltd., New Delhi, 1996
CO-2107 BUSINESS PROCESS & MANAGEMENT

Semester: II  Category: AR2 (OFFERED TO THE STATISTICS DEPT.)
Credits: 4  Hours/Week: 6

Course Objectives

1. To understand the basics of management concepts and its various dimensions to support the business process
2. To identify the functional areas of human resource management and its importance in the overall organizational development
3. To familiarize the various aspects involved in business processes, and its integration with ERP modules, and control devices

Unit I - Management in the context of Enterprise Resource Planning (ERP)

Unit II - Human Resources Management (HRM)
Types of organizations at different levels - Peoples Management (managing employees, applicants, contingent/contractors and beneficiaries) - Maintaining records - Definitions of job, position, grade, grade rates and pay roll elements - Competencies, career program and Talent management

Unit III - Enterprise Resource Planning (ERP) suite
Trading Community Architecture (TCA) Suppliers, customers, employees, items/goods and services - ERP sub-ledgers, purchases, payables, receivables, inventory and assets

Unit IV - ERP integration
Integrating ERP to the general ledger (finance) - General ledger concepts - types of journals - budgeting organizations - budgeting control - Financial statements

Unit V - Control aspects in ERP
Cash control - Mass allocation - Foreign exchange reconciliation, translation and consolidation - Inventory control - ABC analysis, serial control, LOT control, revision control - levels of inventory controls

RECOMMENDED BOOKS:
3. Oracle Financial Statements Study Material, Oracle Corporation
Objective:
1. To introduce basic concepts of Statistics.
2. To provide Statistical techniques for business data analysis

Unit 1: INTRODUCTION

Unit 2: PRESENTATION OF DATA
Diagrammatic representation of data – Bar diagram – Pie diagram – Histogram – Ogives- Frequency polygon and frequency curve – Pictogram and cartogram – Measures of central tendency : Simple average, Mean, Median, and Mode – Geometric mean and harmonic mean – Weighted arithmetic mean

Unit 3: MEASURES OF DISPERSION
Range – Quartile deviation – Mean deviation – Standard deviation – Coefficient of variation – Combined mean and standard deviation – Skewness: Karl Pearson and Bowley’s coefficient of skewness, Association-Chi square.

Unit 4: CORRELATION & REGRESSION
Scatter diagram – Karl Pearson’s coefficient of correlation – Rank correlation – Regression: Importance of regression analysis – Regression equations

Unit 5: TIME SERIES

COURSE TEXT:

COURSE REFERENCES:
2. Gupta S.G. & Kapoor V. K., Fundamentals of Applied Statistics,
CO-3207  PRINCIPLES OF MARKETING

Semester: III  Credits:  4
Category: AO1 (OFFERED TO THE HISTORY & VISCOM. DEPTS.)  Hours/ Week:  6

COURSE OBJECTIVES

1. To expose the students to the importance of Marketing in the Business World.
2. To enable students to understand the elements of the marketing mix.

UNIT I: Marketing and the Marketing Process:
Definition of Marketing and Marketing Management – Marketing Process – Marketing Management
orientation – Marketing Plan – Marketing Mix – Relationship Building – Customer Retention Strategies

UNIT II: Consumer/ Business Market Segmentation:
Marketing Environment – Managing Marketing Information – Consumer Markets - Consumer Buyer
Targeting – Positioning Strategies

UNIT III: Product and Pricing Strategies:
Product, Services and Branding Strategies – Types of Products – Product Mix – New Product Development
Pricing Strategies

UNIT IV: Marketing Channel and Communication Strategies:
Marketing Channels – Functions – Types - Channel design management – Channel behavior – Organisation
and Conflict; Marketing Communication Mix – Communication Process – Steps in developing effective
marketing communication – Setting promotion budget and mix

UNIT V: Contemporary Issues:
Competitor Analysis and Strategies – Social Responsibility and Ethics – Citizen and Public Actions to
SEO - SEM - Event Management

Course Text

Course References
CO-3204    ACCOUNTS FOR MANAGERS

Semester: III               Credits:  4
Category: AO1 (OFFERED TO THE MATHS., ECO. & STATS. DEPTS.)    Hours / Week:  6

Objectives

1. To enable students to prepare annual financial statements of business
2. To help students to understand the significance of accounting information for business decision making
3. To familiarize students with various techniques of accounting for business analysis

Unit 1: INTRODUCTION TO ACCOUNTING


Unit 2: BUDGETARY CONTROL

Budgetary Control- Objective, Advantages and Limitations – Classification of budgets – Preparation of Sales, Production, Purchase, Cash and Flexible Budgets

Unit 3: RATIO ANALYSIS

Ratios – Importance, Modes of expression, Advantages, Limitations and Classifications - Profitability ratios, Activity ratios and Solvency ratios

Unit 4: COST ASCERTAINMENT

Cost – Types - Elements of cost – Cost sheet – Preparation of quotation

Unit 5: MARGINAL COSTING

Marginal Costing – Cost-Volume Profit Analysis – Break Even Analysis – Application of Marginal Costing in Managerial Decision making

Course Text

Maheswari S.N., Cost & Management Accounting, Sultan Chand & Sons, New Delhi

Course References

2. Ghosh T.P., Accounting and Finance for Managers, Taxmann Publication
4. Dalston L. Cecil, Management Accounting, Learntech press, Tiruchirappalli
Course Objectives:
1. To understand the nature of insurance and the principles that governs general insurance.
2. To gain an insight on the nature of life insurance, fire insurance and marine insurance and to know the procedures for making claims against different kinds of insurance policies.
3. To understand the importance of burglary insurance and personal accident insurance.

Unit – I: Insurance – An Overview
Meaning, functions, nature and principles of insurance – importance of insurance to society, individuals, business and government.

Unit – II: Life Insurance

Unit – III: Fire Insurance
Meaning and features of fire insurance – classification of policies – policy conditions – payment of claim – Reinsurance – Double insurance

Unit – IV: Marine Insurance

Unit – V: Miscellaneous Insurance

Course Text:

Course References:
**CO 3206-INTERNATIONAL BUSINESS**

**Semester:** III  
**Credits:** 4  
**Category:** AO1 (offered by S-II Dept. CS, ECO & BBA)  
**Hours / Week:** 6

### Course Objectives

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

### Unit 1 International Business


### Unit 2 International Business Environment and Entry

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

### Unit 3 International Marketing


### Unit 4 International Financial Markets and Instruments


### Unit 5 International Business Regulations

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

### Text Books


### Course Reference

Course Objectives:

1. To familiarise students with the causes for industrial conflicts and grievances and measures to prevent and settle them.
2. To identify the role of trade unions in industry.
3. To appreciate the need for harmonious industrial relation in an organisation

Unit I: Industrial Relations
An Overview Concept of Industrial Relations – Characteristics – Scope – Factors influencing industrial relationship – Importance of harmonious industrial relations – objectives - approaches

Unit II: Industrial Conflict
Meaning – Causes – Types – Prevention – settlement – Industrial Dispute Act of 1948

Unit III: Collective Bargaining
Meaning – functions – process – Workers’ participation in management

Unit IV: Trade Unions
Definition – features – functions – measures to strengthen trade union movement in India

Unit V: Grievance Handling

Course Text:

Course Reference:
CO-4208 ENTREPRENEURSHIP AND ORGANIZING A BUSINESS

Semester: IV Credits: 4
Category: AO2 (OFFERED TO THE HISTORY, SOCIOLOGY, & STATS. DEPTS.) Hours / Week: 6

Course Objective:
1. To understand the phenomenon of Entrepreneurship and to appreciate the professional behavior of entrepreneurs.
2. To recognize the significant changes and trends which create business opportunities, and to analyze the environment for potential business opportunities.
3. To provide conceptual exposure on converting ideas into an entrepreneurial firm.

Unit I Entrepreneurship:

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

Unit III Business Feasibility Planning:

Unit IV Product and Service Concepts for new Businesses:

Unit V Organizing and Financing the New Businesses:

Course Texts:

Course References:
Course Objectives:

1. To expose the students to various concepts in Indian Financial System
2. To make the students understand the mechanism of the Indian Financial System

Unit -I: Financial System: An overview

The basic elements of the Financial System – Significance of the financial system – Differences between financial rate of return and financial yield – Relationship between financial system and economic development.

Unit –II: Financial Institutions

Central bank – Commercial Banks – Cooperative Banks – Development Banks – Merchant Banks – Hire purchase finance companies – Finance companies – Leasing companies - Factoring companies – Mutual funds.

Unit – III: Financial Markets


Unit – IV: Financial Instruments


Unit – V: Financial Services:

Meaning and importance of financial services – components of financial services: Book building, Asset - Liability management, Housing finance, portfolio finance, underwriting, Credit rating – Types of financial services.

Course Text:
Varshney P.N. & Mittal D.K., Indian Financial System, Sultan Chand & Sons, New Delhi, 2010

Course References:
CO 4210 RETAIL MARKETING

Semester: IV Credits: 4
Category: AO2 (OFFERED TO THE VISCOM, CA, ECO & CORP DEPTS (Shift-II).)
Hours / Week: 6

COURSE OBJECTIVES

1. Introduce Retailing and its evolution, in the Indian and Global Markets
2. Exposure to Customer Relationship Management and its Operations in Retailing
3. Provide exposure and skills to establish service operations and marketing channel systems

COURSE CONTENT

UNIT - 1:
INTRODUCTION TO RETAILING: Retail Functions - Rise of Retailing - Consumerism - Challenges -
consumer proximity - technology - rise of retailing in India - key markets - FDI in retail; Challenges in
India - new entrants - emerging sectors - suppliers and buyers - rivalry

UNIT - 2:
EVOLUTION OF RETAIL: Theories - retail lifecycle - business models - ownership, merchandise
offered, franchise, non store, direct marketing, vending machines, kiosks, cash & carry global experience
- Brand management

UNIT - 3:
CUSTOMER RELATIONSHIP MANAGEMENT
- customer touch points - CRM leaders, choice and establishment, training - CRM functions - support
channels - strategy development - building components, analysis, customer segments, common barriers -
building infrastructure, information base, process, technology, people, ensuring quality, privacy issues

UNIT 4:
SERVICE OPERATIONS
Characteristics - operations - bench marking - strategy - enterprise design - service quality - facility
location - management of operations -supply relationships - vehicle rout- ing - optimizing techniques -
models - training

UNIT 5:
MARKETING CHANNEL SYSTEMS
Concepts - participants - environment - behavioral process - developing a marketing channel - strategy -
design - platform - product / pricing issues - brand management - positioning - repositioning -
franchising

TEXT BOOKS
Delhi, 2012
CO-4211  FINANCIAL MANAGEMENT

Semester: IV  Credits:  4
Category: AO2 (OFFERED TO THE MATHS & CS DEPTS (Shift-II))  Hours / Week:  6

COURSE OBJECTIVES:
1. To highlight the role of the finance in an organisation
2. To identify sources of funds and risk involved
3. To familiarize the students with the techniques to be employed for investing the funds

UNIT I: Finance Functions

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

UNIT III: Cost of capital
Meaning and Significance - Theories of Cost of Capital-Cost of Debt, Preference Share and Equity - Weighted Average Cost of Capital

UNIT IV: Capital Budgeting
Meaning and Significance –Capital Budgeting Process –Project Appraisal techniques –Selection Process under Capital Rationing

UNIT V: Working Capital Management

COURSE TEXT:
Maheshwari S.N., Financial Management, , Sultan Chand & Sons, New Delhi, 2006

COURSE REFERENCES:
Course Objectives

1) To provide an introduction to business organizations, its forms and evolution

2) To help appreciate the philosophy of establishing a successful business, and the fundamentals of management theory

3) To introduce students to the basic functions of management

Unit 1: Introduction
Evolution – Meaning - Components - Objectives of Business - Role of Business Organization in the present day Society – social responsibility of business

Unit 2: Forms of Business Organization
Sole Proprietorship Organization – Merits – Limitations - Partnership Firm – Characteristics - Partnership Deed - Merits and limitations - Partnership and Joint Hindu Family

Unit 3: Location of Business & Business combinations
Location; meaning - Importance and Factors Affecting Location- Weber’s Deductive Theory- Sergeant Florence’s Inductive Theory- Business Combination –Meaning –Causes - Types and Forms of Combinations, Advantages and Evils of Combination

Unit 4: Business Management
Concept of management - management as a Science and as an Art - Levels of management – theories of management -F. W. Taylor; Administrative Management; Henry Fayol - Behavioural Theory; Elton Mayo

Unit 5: Functions of Management
Planning; types, MBO- Organising; nature, decentralization and delegation –Directing; nature, importance of motivation, leadership styles, – Controlling; process, techniques

Course Text:

Course References
Course Objectives

1. To enable the students to realize the significance of personal financial planning
2. To help the student understand the relationship between risk and return in investment
3. To familiarize the students with various investment avenues available in India.

Unit 1: INTRODUCTION

Investment – Objectives of investment - Investment Vs. Speculation - Investment Process – Investment Information – Personal financial planning

Unit 2: RISK & RETURN

Risk - Systematic & Unsystematic Risks - Calculation of risk - Return - Capital & Revenue returns - Calculation of return

Unit 3: INVESTMENT ALTERNATIVES


Unit 4 : TIME VALUE OF MONEY

Meaning - Current money Vs. Future money – Present Value Interest Factor (PVIF) – Present Value Interest Factor Annuity (PVIFA) – Future Value Interest Factor (FVIF) - Future Value Interest Factor Annuity (FVIFA)

Unit 5 : INVESTMENT ANALYSIS

Primary Market vs. Secondary Market - Fundamental analysis - Economic analysis - Industry analysis - Company analysis

COURSE TEXT:


COURSE REFERENCES:

Pandian Punithavathy, Security Analysis and Portfolio Management, Vikas Publishers, New Delhi, 2010
**CO 3203-GREEN BUSINESS**

**Semester:** III  
**Category:** EG1  
**Credits:** 1  
**Hours / Week:** 3

**Objectives**

1. Aims to provide a marketplace of green management  
2. Understand the sustainability and profitability of green management,  
3. New business opportunities with Government policies and incentives.  
4. Evaluate green marketing mix as a tool to achieve Competitive Advantage

**Unit 1 Introduction to Green Business**  
Meaning - Profit and purpose - Eco-efficiency for business and the environment - environmental audit of the business.

**Unit 2. Sustainability**  
Approaches and indicators of Sustainability-Sustainable Ecosystem Management for Green Business - negative impact of businesses on ecology and environment-health and safety issues.

**Unit 3. CSR and Compliance for Business**  
CSR & Environmental Reporting .Government Regulation and Public Policy for Sustainability- Governments incentives to industries to use greener technologies and products

**Unit 4. Green Financing and Investment**  
Green Management -Green Products Management —tools and methods that organizations can use to design and implement environmentally sustainable products & services.

**Unit 5. Green business strategies**  

**Text Book:**


**References**

2. Robert Wingate Jr., *Green Business Opportunities for 2012*
CO-4301 FUNDAMENTALS OF MARKETING

Semester: IV Credits: 1
Category: EG2 Hours / Week: 3

Course Objectives
1. To help students appreciate the meaning and relevance of marketing in the present competitive environment;
2. To offer to the students a comprehensive, innovative and practical introduction to marketing.

Unit 1: Introduction
Marketing – Meaning – Definition – nature - Importance of Marketing - Classification of Markets and goods

Unit 2: Marketing Functions

Unit 3: Marketing Concepts & Segmentation
Evolution of marketing – marketing Concepts : production, product, sales, modern marketing, societal marketing – segmentation - targeting

Unit 4: Marketing Mix

Unit 5: Recent Trends

Course Text

Course Reference
CO-4302      START A BUSINESS

Semester: IV                    Credits:      1
Category: EG2                    Hours / Week:  3

Course Objectives:
1. To recognize opportunities, and build a business with confidence
2. To prepare a business plan, and successfully present them to potential funders
3. To highlight, and liaison with, appropriate support system providers for entrepreneurs

Unit I: Entrepreneurship:
Entrepreneur: Meaning of Entrepreneur; Evolution of the Concept; Functions of an Entrepreneur, Traits., Motivation, Types, Intrapreneur – an emerging class - Factors promoting entrepreneurship, Barriers to entrepreneurship - Future

Unit II: Opportunity Identification and Evaluation:
Opportunity identification and selecting the product / service – Generation and screening the project ideas– Market analysis, Technical analysis, cost benefit analysis and net work analysis

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 Business Plan and Exploration of each section of the plan

Unit IV: Presentation of a Business Plan:

Unit V: Financing:
Sources of Finance, Venture capital, nature, venture capital process, Business Angels, commercial banks - planning commission guidelines on Project reports - Support from central and state governments - private sources

Course Texts:
2. Khanka S.S. Entrepreneurial Development, S. Chand & Co. Ltd. Ram Nagar New Delhi, 1999

Course References:
CO-4204  
Fundamentals of Commerce

Semester: IV
Category: EG2

Credits: 1
Hours / Week: 3

Objectives:
1. Provide an understanding of and the significance of commerce trade & Industry
2. Students to appreciate the role of Labour, Money, Banking and Taxation
3. Highlight the importance of ethics & social goals of business

Unit-1 Commerce:

Unit-2 Forms of Business organizations:
Sole trader-Partnership-Companies. Financing companies-Kinds of shares, Kinds of debentures.

Unit-3 Industrial democracy:
Labour categories-workers participation in management-Role of Trade Unions-minimum wages and supplementary wages.

Unit-4 Money & Banking:

Unit-5 Taxation:

Course Text:

Course References: