

ST. JOSEPH'S COLLEGE (AUTONOMOUS)

BANGALORE 560 027



Re-Accredited With 'A' Grade and 3.73/4 CGPA by NAAC

Recognised by UGC as College of Excellence

DEPARTMENT OF COMMERCE

PREAMBLE

The Department of Commerce offers a three-year Regular B.Com course alongside an Industry Integrated B.Com course. Both courses are divided into six semesters.

A degree in Commerce opens up opportunities in higher education for graduates to pursue Master's-level courses. A B.Com graduate also has opportunities to apply for professional courses in commerce and accountancy.

The Regular B.Com course caters to students who desire to build their professional competence with specialized knowledge in the field of Commerce. It facilitates students to acquire adequate knowledge in the field of Accounting, Finance, Taxation, Human Resource and Marketing. It encourages students to pursue professional courses such as Chartered Accountancy and Company Secretary. The programme includes internship, project, and viva voce and inter-disciplinary certificate courses. The Programme also offers CBCS (Choice Based Credit System) in the fourth Semester that is inter-disciplinary in nature. The syllabus has been approved by the Board of Studies and comes into force from the academic year 2016 -17.

The Industry Integrated course is career oriented in its design, course structure and teaching – learning process. The innovative curriculum has been designed and developed by duly considering the desired level of knowledge and skills required to meet the ever-changing global business environment.

VISION

To impart value based quality education to serve the ever-changing global needs in the field of commerce by preparing men and women who will be agents of change.

MISSION STATEMENT

The Department of Commerce strives to provide quality Commerce education by adopting effective teaching – learning processes along with developing the required values, skills and attitudes to create business leaders with a passion for the world of business who will understand the economic, social, and global context of business.

Focus of the papers

The course provides a platform for experimental learning and grooms students towards industry specific curriculum with focused approach on specific areas in the field of Commerce. The highlights of the course are:

The Department Of Commerce offers two separate courses namely BCom Regular and BCom Industry Integrated. Two papers are common to both the courses in all semesters while two papers in each semester are different in all semesters. Both the curriculum and course content is presented below for the regular B.Com course.

The curriculum beginning from the academic year 2016 offers a variety of papers in the discipline of Commerce, with each set of papers catering to a particular nature of subjects. The syllabi for the V, VI semester will be put up once the Board of Studies meets and approves the content of the papers. The focus the papers are as follows:

- The necessary courses in the subject of accounting are, Financial Accounting I, Financial Accounting II, Corporate Accounting, Management Accounting, Cost Accounting I and Cost Accounting II
- Financial Management, Banking and Insurance and Financial Markets and Institutions are papers catering to the subject of finance.
- The curriculum caters to the field of management through the papers, Principles of Management, Human Resource Management and Marketing Management.
- Business Law and Companies Act 2013 are papers that give students a view of commerce from a legal perspective.
- The paper on Entrepreneurship Development caters to the field of Entrepreneurial development
- The curriculum has two courses in economics namely Managerial Economics and Macro Economics and Indian Economic Environment which provide knowledge in the subject of Economics.
- A paper each in Business Statistics and Mathematics for Managers provide the necessary quantitative skills.
- The course also covers papers in Income Tax, Auditing, E-Commerce and Operations Research.
- The Department offers five Choice Based Credit System (CBCS) Papers out of which at a time four will be offered.
- The Choice Based Credit System (CBCS) offers papers from various fields of Commerce which includes Basic Accounting, Entrepreneurial Development, Foundation on Income Tax, Marketing Management and Fundamentals of Stock Markets.
- Students will intern for a period of 6 weeks after the completion of the fourth semester during the summer break.

COURSE STRUCTURE 2016 ONWARDS				
Code	Subject Title	Hours	Credits	Marks
SEMESTER 1				
BC 1116	Financial Accounting I	4	4	100
BC1216	Principles of Management	4	4	100
BC1316	Managerial Economics	4	4	100
BC1416	Mathematics For Managers	4	4	100
SEMESTER 2				
BC 2116	Financial Accounting -11	4	4	100
BC2216	Banking and Insurance	4	4	100
BC2316	Macro Economics and Indian Economic Environment	4	4	100
BC2416	Business Statistics	4	4	100
SEMESTER 3				
BC 3116	Corporate Accounting	4	4	100
BC3216	Financial Management	4	4	100
BC3316	Marketing Management	4	4	100
BC3416	Business Law	4	4	100
SEMESTER 4				
BC 4116	Cost Accounting I	4	4	100
BC4216	Financial Markets And Institutions	4	4	100
BC4316	E-Commerce	2	2	50
BC4416	Human Resource Management	2	2	50
CBCS 1	CHOICE BASED CREDIT SYSTEM-1	2	2	50
CBCS 2	CHOICE BASED CREDIT SYSTEM-2	2	2	50
SEMESTER 5				
BC 5116	Cost Accounting II	4	4	100
BC 5216	Income Tax I	4	4	100
BC 5316	Operations Research	4	4	100
BC 5416	Entrepreneurial Development	4	4	100
	Electives-1	4	4	100
	Electives-2	4	4	100
	INTERNSHIP	2	6 WEEKS	
SEMESTER 6				
BC 6116	MANAGEMENT ACCOUNTING	4	4	100
BC 6216	INCOME TAX - II	4	4	100
BC 6316	CORPORATE ADMINISTRATION	4	4	100
BC 6416	AUDITING PRINCIPLES AND PRACTICE	4	4	100
	Electives-1	4	4	100
	Electives-2	4	4	100

Electives:

Accounting and Taxation

Semester V	
Elective 1	Corporate tax planning
Elective 2	Accounting For Other Companies
Semester VI	
Elective 1	International Financial Reporting Standards
Elective 2	Accounting for Business Decision And Reporting

Finance

Semester V	
Elective 1	Advance financial Management
Elective 2	International finance
Semester VI	
Elective 1	Investment Banking
Elective 2	Security Analysis and Portfolio Management

Human Resource Management

Semester V	
Elective 1	Compensation Management
Elective 2	Human Resource Development
Semester VI	
Elective 1	Industrial Relations
Elective 2	International Human Resource Management

Marketing

Semester V	
Elective 1	Consumer Behaviour
Elective 2	Retail Management
Semester VI	
Elective 1	International Marketing
Elective 2	Advertising

PEDAGOGY

The Regular B.Com course lays a sound foundation for the study of the core subjects necessary for continuing a postgraduate course.

The methodology of the course includes lectures, case studies, group discussion, student presentations, class tests, quizzes etc, to develop communication, conceptual and analytical skills.

CREDIT GRADE BASED PERFORMANCE ASSESSMENT (CGPA)

Being in an Autonomous system, the college has adopted the Credit Grade Based Performance Assessment (CGPA). The weightage of the components of the course is as directed by the Bangalore University.

The course gives 30% weightage to Continuous Internal Assessment (CIA) comprising of Centrally Organized Mid Semester Test and other exercises such as quiz, seminars, assignments, etc. and 70% weightage is given to End semester Examinations.

EXAMINATION EVALUATION PATTERN

Students must score a minimum of 35% in their End Semester Examination (ESE). The End Semester Examination (ESE) will be held for 2½ hours 70 marks. Students must score a minimum of 40% in aggregate of the CIA+ESE in each paper, as minimum marks for passing.

Assessment methods	Remarks		CA marks
Mid semester examination	<ul style="list-style-type: none">• One and half an hour examination• 35 marks written examination• centrally organized Test		15
Seminars, Assignments, Projects, Quizzes, Discussions, Model Making Etc	<ul style="list-style-type: none">• will be decide by the department/individual faculty		10
Attendance	Attendance	Marks	5
	95% - 100%	5	
	91% - 94.99%	4	
	85% - 90.99%	3	
	80% - 84.99%	2	
	75% - 79.99%	1	
> 75%	0		
Total			30

END SEMESTER EXAMINATION QUESTION PAPER PATTERN

Section	Nature of questions	Distribution of marks
A	Conceptual	2 marks x 5 questions = 10 marks
B	Analytical	5 marks x 3 questions = 15 marks
C	Descriptive	10 marks x 3 questions = 30 marks
D	Case Study/Compulsory Question	15 marks x 1 question = 15 marks

GUIDELINES FOR QUESTION PAPER SETTING AND SCHEME OF EVALUATION

End semester Examination Question Paper Pattern. Time: 2 hours 30 minutes. Maximum marks: 70.

The evaluation system comprises of both internal faculty for question paper setting and for valuation of papers.

Question papers received will go through the Board of Examiners for scrutiny for content, suitability of marks, inclusion of topics and typological / mistakes and language.

Section A: Conceptual (10x2 marks = 20) 5/7 questions

In this section questions seek to test a students conceptual knowledge of the subject and fact retaining abilities

Section B: Analytical (3x5marks = 15) 3/5 questions

Questions in this section are to test whether students can analyse.

Section C: Descriptive (3 x10 marks =30) 3/5 questions

In this section, students are required to use a combination of facts, concepts, theories and judgement to explain the subject matter. Writing skills are also tested in this section.

Section D: Case Study/ Compulsory Question (1 x 15 marks = 15)

This section tests a student's ability to practically apply their theoretical knowledge of the subject.

For papers theory based papers, either a case study of compulsory question can be asked. For practical based papers, questions are numerical in nature.

SEMESTER 1

BC 1116 - FINANCIAL ACCOUNTING -I

Objectives:

- To facilitate a strong conceptual understanding of the fundamentals of Financial Accounting concepts
- To acquire adequate knowledge of accounting treatments for the current, non-current assets and preparation of final accounts for companies.

Module 1: Accounting Theory

8Hrs

Accounting: Nature, Objectives and functions of Financial Accounting. Accounting Principles, Concepts & Conventions - GAAP (Concept only). Accounting standards: Definition – importance – Standard setting in India – International Accounting Standards (IAS) on Indian Accounting Standards.

Module2: Partnership dissolution and conversion into a Joint Stock Company

10Hrs

Partnership dissolution: Accounting procedure for closing the books of accounts {due to insolvencyonly} journal entries - ledger accounts - application of Garner Vs Murrayrule - accounting treatment when all partners are insolvent. Conversion into a JSC: to a company: purchase consideration – methods of calculation of purchase consideration – Lumpsum method – net payment method – net assets method.

Module 3: Accounting for Current assets

10 Hrs

Current Assets: Inventories (Ind AS 2) - Meaning – Objectives - Inventory valuation as per Indian Accounting standards. Revenue recognition (Ind AS 9) – sale of goods – rendering of services – yielding interest, royalties and dividends - Uncertainties on Revenue Recognition – Disclosure.

Module 4: Accounting for Non – Current Assets

13 Hrs

Non-current assets - Initial measurement - Measurement after recognition or subsequent to initial recognition - Disposal of Fixed Assets; - Difference between Intangible and Fictitious Assets – Accounting for Intangible assets (Ind AS 26 & IFRS).

Module5: Company Final Accounts

19Hrs

Meaning – Preparation of Financial Statements of Companies as per Schedule III of the Companies Act, 2013 (excluding Cash Flow Statement and Consolidated Financial Statement) - Treatment of special items: Depreciation, Interest on Debentures, Provision for Tax, Dividends: Interim & Proposed, Corporate Dividend Tax, Unclaimed dividend, Commission payable before charging such Commission and after charging such commission.

Reading List:

- Bhattacharya, S.K. and J. Dearden, *Accounting for Manager – Text and Cases*, Third Edition, Vikas Publishing House, 2013.
- Chowdhry A, *Fundamentals of Accounting & Financial Analysis*. 2014 3rd Edition, Pearson Education.
- Gupta, R.L. and V.K. Gupta; *Financial Accounting: Fundamental*, Sultan Chand Publishers, 2014.
- Jain S P & Narang, *Basic Financial Accounting*, 2015, Kalayani Publishers
- Maheshwari, S.N. and S. K. Maheshwari; *An Introduction to Accountancy*, Eighth Edition, Vikas Publishing House, 2015.
- Maheshwari, S.N. and S.K. Maheshwari; *Advanced Accountancy*, Eighth Edition, Vol. I & II, Vikas Publishing House, 2015.
- Monga, J.R. and GirishAhuja, *Financial Accounting*, Eighteenth Edition, Mayoor Paper Backs, 2015.

SEMESTER I
BC 1216 - PRINCIPLES OF MANAGEMENT

Objectives:

To inculcate in students an understanding of the concepts and principles of management and to develop managerial skills.

Module 1: The Evolution of Managerial Thought

10 Hrs

Introduction to Management: Evolution of management thought: Classical School of thought (Contributions of Taylor and Fayol) – Neo-classical School – Human Relations Approach (Hawthorne Experiments) and Behavioural Science Approach (brief outline) – Modern Management Theory - Quantitative Approach, Systems Approach and Contingency Approach. Nature and significance of management - Managerial roles - Mintzberg - An overview of functional areas of management - Principles of Management – Managerial skill set

Module 2: Planning Forecasting and Decision Making

8 Hrs

Planning: Concept, process and objectives – Types of plans – MBO & MBE, Corporate planning: Environment analysis and diagnosis. Forecasting: Meaning and purpose of forecasting – Techniques of forecasting - Qualitative and quantitative Decision making: Concept and process; Delegation and Principles of delegation: Strategy Formulation.

Module 3: Organizing and Staffing

10 Hrs

Organizing: Nature and Purpose of Organization – Principles of Organization – Organization structure and types – Departmentalization – Committees – Centralization vs. Decentralization of Authority – Span of Control – Meaning - Factors affecting span. Staffing: Nature and Process of Staffing.

Module 4: Leadership, Motivation and Directing

12 Hrs

Motivating and Leading People at work: Leadership: Concept and leadership styles: Leadership theories- Trait theory, Rensis Likert Management theory, situational contingency theory; Motivation: Concept, Theories - Maslow, Herzberg, McGregor, Ouchi, Vrooms expectancy theory. Financial and non-financial incentives. Directing: Meaning – Principles and techniques of directing.

Module 5: Managerial Control and Coordination

10 Hrs

Managerial control: concept and process: Effective control system: Techniques of control- traditional and modern. Co-ordination: Meaning – steps and methods of co-ordination.

Module 6: Change Management and Business Ethics

10 Hrs

Concept, nature and process of planned change: Resistance to change: Emerging horizons of management in a changing environment. Business/Management Ethics – factors affecting ethical decisions, benefits of Business ethics

Reading List:

- Appaniah & Reddy: Essentials of Management.
- Drucker P, *The Practice of Management* (2012), Routledge
- Koontz & O' Donnell: Management.
- L. M Prasad: Principles of Management.
- Nerkar K, Chopde V, *Principles and Practices Of Management* (2011), Wiley India Pvt. Limited
- Premavathy M. Dr., Business Ethics, Srivishnu Publication
- Subba Rao, P, and Hari Shankar Pande. *Principles and Practice of Management*. Mumbai [India]: Himalaya Pub. House, 2010. Print.
- Thomas N. Duening & John. M. Ivan Cevich, *Management, Principles and Guidelines* (2013), BiztantraPublications.
- Tripathi & Reddy: Principles of Management.

SEMESTER I
BC1316 - MANAGERIAL ECONOMICS

Course Objectives:

- To enable students to use microeconomic principles and quantitative tools to making sound managerial decisions
- To present business topics using graphs, equations and numerical insight

Module 1: Introduction to Managerial Economics

5 Hrs

Introduction, meaning and scope of managerial economics. Relationship with production, marketing, finance and personnel. The role of managerial economist. Objectives of a firm.

Module 2: Theory Of Consumption

15Hrs

Cardinal utility- Law of demand - Determinants of demand - movements vs. shift in demand curve, Elasticity of demand, demand forecasting, techniques. Determinants of supply –elasticity of supply. Application, problems solving of demand, supply and elasticity. Ordinal Utility - Indifference curve - Budget line; Consumer's equilibrium; Income and substitution effect; Price consumption curve and the derivation of demand curve for a commodity.

Module 3: Theory of Production

15Hrs

Concept of Production function - Law of variables proportions - Isoquants, Return to scale- Economies and Diseconomies of scale. the concept of opportunity cost. Accounting cost and opportunity cost, Costs in the short run and long run, Profit maximization and cost minimization. Revenue curves - Equilibrium of the firm, Break Even Point(problem solving) .

Module 4: Market Structures Perfect and Monopoly

10 Hrs

Perfect competition – assumptions - Equilibrium of the firm - role of time in price determination. Theory of Monopoly Firm – features - Equilibrium of monopoly firm (short and long run). Allocative inefficiency & dead weight loss monopoly; Price discrimination.

Module 5: Imperfect Competition

15 Hrs

Difference between perfect competition, monopoly and imperfect competition - Theory of monopolistic competition – feature – Short-run and Long-run Equilibrium; Concept of excess capacity, product differentiation; Empirical relevance. Oligopoly- features - Causes for the existence of oligopolistic firms; Cooperative vs. Non – cooperative Behaviour & dilemma of oligopolistic firms.

Reading List:

- Hall R. Varian (2010) Intermediate Microeconomics: A Modern Approach, East West publication 8th edition.
- Lipsey Richard G and Chrystal Alec (1995) Principles of Economics, Oxford Univ Press.
- Mankiw Gregory - Principles of Economics, Cengage Learning, 6th edition.
- Pyndick Robert.S and Rubinfeld Daniel L (2009) Microeconomics,Prentice Hall 7th edition
- Stonier A.W. And Hague (1980) A Text Book of Economic Theory, Longman Higher Education.

SEMESTER I
BC 1416 – BUSINESS MATHEMATICS

Objective:

- To enable students to have a grasp of simple arithmetical calculations relating to topics on Commerce and Economics
- To develop students analytical ability

Module 1: Basic Mathematical Concepts

14 Hrs

Factors, factorization, HCF, LCM - Ratios and proportion –Basic laws of ratios, proportions – continued, direct, inverse, compound. Mixed proportions (time and work only) - Percentage – Application in business and commerce - Profit and loss, simple discount. Surds and indices

Module 2: Theory of Equations

10 Hrs

Theory of equations (Linear, Quadratic, and Simultaneous) Application of equations to business and commerce.

Module 3: Mathematics of Finance

14Hrs

Rates of interest-nominal, effective– and their inter-relationships in different compounding situations. Compounding and discounting of a sum using different types of rates. Types of annuities - immediate, due, deferred, continuous, perpetual, and their future and present values. Amortization and present value concept in capital expenditure, leasing and bonds

Module 4: Introduction to Differentiation

15 Hrs

Functions (Concepts only) Derivatives – Standard forms, sum and product of two functions. Application of Differentiation.

Secondary derivatives and maxima and minima, Application in Commerce – Cost functions, revenue functions, profit function, Break-Even Point (Simple problems only)

Module 5: Application of Differentiation

7 Hrs

Application in Commerce – Cost functions, revenue functions, profit function, Break-Even Point

Reading List:

- Raghavachari M.(2005). Mathematics for Management. Tata Mc. GrawHill.
- Raj, Dorai. (2004). Business Mathematics (2013). Mangalore: United Publisher.
- Sancheti & Kapoor . Business Mathematics (2013). Sultan Chand & Son.

SEMESTER -II
BC 2116 - FINANCIAL ACCOUNTING II

Objective:

- To acquaint students with the accounting concepts, tools and Techniques influencing business organizations.
- To familiarize the students in the valuation of goodwill and shares in accordance to Indian Accounting standards and International Financial Reporting Standards.

Module 1: Royalty Accounts

12 Hrs

Meaning and definition – Technical Terms – Royalty – Landlord – Tenant – Minimum Rent – Short Workings – Recoupment of Short Working under (Fixed Period) restrictive and non-restrictive (Floating Period) Recoupment within the Life of the Lease – Treatment of Strike and Stoppage of work – Accounting Treatment in the books of Lessee and lessor – journal entries and Ledger Accounts including minimum rent account

Module 2: Insurance Claims

12 Hrs

Introduction – need – Loss of Stock Policy – Preparation of statement of Cost of Goods sold – Preparation of Statement to ascertain value of stock on the date of Fire - Treatment of Salvage – Valuation of stocks prior to date of fire -calculation of GP Ratio– Treatment of Average Clause Treatment of Abnormal items

Module 3: Branch Accounts

14 Hrs

Introduction – Inland Branches – Types – Dependant – Preparation of Branch Accounts in Head Office Books – Treatment of Cost Price – Invoice Price - Debtors Account – Creditors Account – treatment of Petty cash – prepaid insurance – creation of stock reserve – independent branches – preparation of Head Office Account in Branch Books – Branch Account in Head Office Books – Memorandum Trading and Profit and Loss Account in Head Office books – Incorporation of Trial Balance of branch in Head Office Books - Adjustment entries – goods-in transit – cash in- transit – depreciation of Branch Assets- services rendered by Branch to Head Office and vice versa – Receipts and payments by Branch on behalf of Head Office and vice versa – Reconciliation of Branch and Head office Current Accounts

Module 4: Accounting for Goodwill

10 Hrs

Definition, Meaning, elements of goodwill, types of goodwill, purchased goodwill, non-purchased or inherent goodwill, valuation of non-purchased goodwill, average profit method, super profit method, capitalization method and annuity method.

Module 5: An introduction to the Valuation of Shares

12 Hrs

Definition, Meaning, need for valuation, factors affecting valuation, Earning per share (Ind AS 33), methods of valuation, asset backing or intrinsic value method, yield valuation method, fair value method. Fair Value Method (IFRS 13) – approaches to valuation: Market approach, Income approach Discounted Cash Flow (DCF) Method and Adjusted Net Asset Method – Simple Problems.

Reading List:

- Anilkumar, Rajeshkumar & Mariyappa. (2011). Financial Accounting. New Delhi: Himalaya Publishing House.
- Grewal and Gupta. (2005). Advanced Accounting. New Delhi: S.Chand & Co.Ltd.
- IFRS explained: A guide to International Financial Reporting Standards. (2015)
- Jain, S.P. & Narang, K.L. (2011). Financial Accounting. New Delhi: Kalyani Publisher.
- Maheswari, S.N. (2012). Financial Accounting. New Delhi: Vikas Publication. Radhaswamy and Gupta,
- R.L (2001), Advanced Accounting. New Delhi: S.Chand & Co.Ltd.
- Tulasian, P.C.(2013) Introduction to Accounting. New Delhi: S.Chand & Co.Ltd.

SEMESTER II
BC 2216 – BANKING AND INSURANCE

Objectives:

- To enable the students to understand the various concepts of banking and their recent developments
- To enhance their knowledge on modern banking concepts and techniques.

Module 1: Banking Structure in India

12 Hrs

Meaning and definition of Banking – types of banks - Types of Banks: Scheduled and Non- Scheduled Banks, RRBand Development Banks (IFCI, SFC, SIDC, ICICI, IDBI, NABARD). Understand the basic purpose and functions of: Retail banking - Investment banking (securities/trading) - Corporate Banking - Private banking - Co-operative banks – Central Bank and its functions – Financial Inclusion.

Module 2: Commercial Banks

12 Hrs

Meaning and Definition – functions - Credit Creation by banks - Theories of Liquidity, Profitability and safety. Priority Sector Lending. Commercial banking practices - Principles of sound lending, Credit worthiness of borrowers, Non-Performing Assets, Modes of creating charge (Lien, Pledge, Hypothecation, Mortgage and its types, Assignment)

Module 3: Banking practices

12 Hrs

Relationship with banking and customers – Obligations and rights of a banker. Phone banking- call centers- Internet banking-mobile banking-payment gateways – Latest trends in Banking – card technologies-MICR electronic clearing- Total branch computerization-centralized banking-electronic fund transfer RTGS-NEFT-Electronic money Transfer, E-cheques.

Module 4: Insurance

12 Hrs

Meaning of Insurance, Terms used in Insurance, Insurance and Assurance, Types of Insurance – Life and Non-Life Insurance, IRDA Regulation, Private Insurance Companies. Organisation and function of LIC, Life Insurance Corporation Act, 1956.

Module 5: Insurance Provisions

12 Hrs

Important Provisions of General Insurance Act Reserve for unexpired risks, Additional Reserve, Commission, Investment Profit of Insurance Corporation.

- **Reference books:**
- Bhole, L.M. (2009). Financial Institutions and Markets. New Delhi: Tata McraH Hill.
- Gordon, E. & Natarajan. K. (2012). Financial Markets & Services. New Delhi: Himalaya Publishing House.
- Khan, M.Y. (2003). Indian Financial System. New Delhi: Himalaya Publishing House.
- Pathak. (2013). Indian Financial System. New Delhi: Pearson Education.
- Vasanthadesai. (2012). the Indian Financial System. New Delhi: Himalaya Publishing House

SEMESTER II

BC 2316 - MACRO ECONOMICS AND THE INDIAN ECONOMIC ENVIRONMENT

Objective:

- To enable students to understand the nature and behaviour of important macro economic variables in the functioning of an economy.
- To impart knowledge regarding the working of Indian economy.

Module 1: Theory of Income and Employment

15 Hrs

Definition of macro economics - Circular flow of income and wealth. Determination of income and employment –classical theory of output and employment -Full Employment ,saving investment equality. The Keynesian Theory -Effective Demand-Aggregate Demand and Aggregate Supply, Consumption Function and its determinants,Investment Function, Multiplier, Accelerator.

Module 2 : Money and Inflation

15 Hrs

Functions of money - Demand for money - Theory of Liquidity preference. Composition of Supply of money -M1,M2,M3. Quantity theory of money- cash transaction and cash balance, Meaning , causes-Demand pull and Cost push Inflation. Effects of inflation, measures to control inflation-monetary and fiscal policy. Trade cycles phases.

Module 3: An Overview of India as A Developing Economy

10 Hrs

Basic Characteristics of Indian economy, national income – concepts, methods of measurement, trends of national income growth, composition of national income -growth of service sector in India. Occupational structure. Problems of Growth- Unemployment, Poverty, Inequality in Income distribution, Concept of Parallel economy.

Module 4: Issues in Indian Economy

10 Hrs

Features of Indian agriculture-Low productivity, Land reform, Green Revolution, Rural Credit; Agricultural Marketing, Food Security. Industrial policies-public sector enterprises, MSMEs Industrial policies in the Pre-reform and Post-reform period in 1991.

Module 5: India's External Sector

10 Hrs

Composition and direction of India's foreign trade, Balance of payments, Globalization, main provision under WTO .World Bank and International Monetary Fund – functions.

Recommended Reading:

- Dornbusch, R and S. Fisher (2010)Macro Economics McGraw Hill, 11th edition
- Mankiw Gregory (2010)Macro economics Harvard University Worth Publishers 7th edition
- Datt, Ruddar and K.P.M, Sundharam, Indian Economy, S. Chand & Company Ltd., New Delhi
- Misra, S. K. and V. K. Puri ,Indian Economy. Mumbai: Himalaya Publishing

SEMESTER II
BC 2416 - BUSINESS STATISTICS

Objectives:

- To facilitate students to understand the fundamentals of Statistics
- To enable students to learn to apply commonly used statistical methods in business contexts and how to interpret analyses performed by others.

Module 1: Introduction **8 Hrs**

Importance of Statistics, Scope, Limitations and distrust of statistics, Classification of data, Tabulation (simple problems.) – diagrammatic representation of data – Excel applications

Module 2: Measures of Central Tendency and Dispersion **15 Hrs**

Mean, Median, Mode, Quartiles. Standard Deviation and Coefficient of variation.

Module 3: Correlation & Regression **15 Hrs**

Scatter diagram, Karl Person's & Spearman's correlation of coefficient. Regression, Properties of regression coefficient, coefficient of determination.

Module 4: Index Numbers **12 Hrs**

Meaning, features, classification of index numbers. Construction of Index Numbers. Fisher Price index number, consumer price index number

Module 5: Time Series – Components of Time Series **10 Hrs**

Trend analysis by Moving Averages and Least Squares Method (linear).

Reading List:

- Aggarwal S.L. (2009). Business Mathematics and Statistics. New Delhi: Ane Books.
- Elhance D.N. (2000). Fundamentals of Statistics. Kitab Mahal Publication.
- Ellahance, D.N, Veena Ellahance, B.M. and Agarwal. (1999). Fundamentals of Statistics. Kitab Mahal Publication.
- Gupta S.C. (2013). Fundamentals of Statistics. New Delhi: Himalaya Publishing House.
- Gupta S.P. (2006). Statistical Methods. New Delhi: S.Chand & Son

SEMESTER III

BC3116 - CORPORATE ACCOUNTING

Objective:

- To develop awareness about the provisions of Companies Act 2013 and conformity of latest amendments in Corporate Accounting.
- To expose the students to the practical aspects of accounting practiced by companies / corporations.

Module 1: Redemption of Preference Shares

10 Hrs

Meaning – Legal provisions as per section 55 of the Companies Act, 2013 – Treatment regarding premium and discount on redemption (Section 55 and 53 of the Companies Act, 2013) – Creation of Capital Redemption Reserve Account (CRR) – Fresh issue of shares – Arranging for cash balance for the purpose of redemption (Use of Equation for finding out minimum or sufficient number of shares to be issued to the public at the time of redemption of preference shares)– Minimum number of shares to be issued for redemption – Issue of Bonus shares by using CRR account.

Module 2: Internal Reconstruction

10 Hrs

Meaning, objective - Legal provision relating to Capital Reduction- steps - Accounting entries on Internal Reconstruction- Re-organization through Surrender of shares- Preparation of reconstructed Balance sheet.

Module 3: Mergers and Acquisitions

15 Hrs

Introduction-Definitions- Amalgamation in the Nature of Merger and purchase - accounting treatments (Ind AS14) - Purchase consideration – calculation of goodwill or capital reserve – net payment and net asset method – treatment of Dissolution expenses met by purchasing company – accounting for assets and liabilities not taken over, inter-company owings and debts, Preparation of final accounts.

Module 4: Consolidation of Financial Statements

15 Hrs

Meaning of Holding & Subsidiary Company – Consolidated of Balance Sheet of Holding and Subsidiary Company – Treatment of Unrealized Profit on stock and assets- Revaluation of Assets and Liabilities- Inter Company Owing- Preference shares and Debentures in Subsidiary company- Issue of bonus Shares by Subsidiary Company-Dividend declared by subsidiary Company-Proposed Dividend – Calculation of Cost of Control – Minority Interest – Preparation of Consolidated Balance Sheet

Module 5: Liquidation

10 Hrs

Meaning -Types - Voluntary Winding up or Winding Up by the Court - Calculation of Preferential payments - Pro-Rata Payment - Treatment of capital surplus – Statement of Affairs under Compulsory Liquidation – liquidators final statement of Accounts.

Reading List:

- Anil Kumar, Rajesh Kumar(2010), *Corporate Accounting*, Himalayan Publishing House, 5th Edition/Student Edition, Mumbai.
- Dr. Maheshwari S.N & Dr. Maheshwari S.K, *Advanced Accountancy*, (2010), Vol.1, Vol.-2,Vikas Publishing House Pvt. Ltd, New Delhi.
- Jain S.P. & Narang K.L (2010). *Corporate Accounting*, Kalyani Publishers, REP/Edition, New Delhi.
- M.C. Shukla, T.S. Grewal & S.C. Gupta (2006), *Advanced Accountancy*, S. Chand & Company Ltd., 13th Edition New Delhi.
- Mukerjee & Hanif, *Modern Accountancy*, (2010), Tata McGraw Hill, New Delhi.
- R.L. Gupta & M. Radhaswamy, *Advanced Accountancy*,(2008) Sultan Chand & Sons, New Delhi.
- S.K. Paul, *Accountancy*, (2008). New Central Book Agency (P) Ltd, New Delhi.

SEMESTER III

BC3216 - FINANCIAL MANAGEMENT

Objective:

- To enable students to understand the concepts of financial management.
- To enable students to apply the tools of financial management in decision making.

Module 1: Introduction

10 Hrs

Meaning of Finance – Finance Function – Aims of Finance Function – Organization structure of Finance Department - Financial Management – Goals of Financial Management – wealth and profit maximisation – Financial Decisions – Role of a Financial Manager – Financial Planning – Steps in Financial Planning – Principles of Sound Financial Planning – Factors influencing a sound financial plan.

Module 2: Financing decision

18 Hrs

Meaning of Capital Structure – Factors influencing Capital Structure – Optimum Capital Structure – Computation & Analysis of EBIT, EBT, EPS – Leverages. Problems. Cost of capital – individual and weighted average cost of capital.

Module 3: Investment

16 Hrs

Meaning & Definition – Need – Future Value (Single Flow – Uneven Flow & Annuity) – Present Value (Single Flow – Uneven Flow & Annuity) – Doubling Period. Investment Decision: Introduction – Meaning and Definition of Capital Budgeting – Features – Significance – Process – Techniques: Payback Period, Accounting Rate of Return, Net Present Value, Internal Rate of Return and profitability index Problems. Capital rationing.

Module 4: Working Capital Management

10 Hrs

Meaning and Concept of Working Capital – Significance of Adequate Working Capital – Problems arising from excess or inadequate Working Capital – Determinants of Working Capital – Sources of Working Capital. Cash management- motives of holding cash, inventory management, receivables management - Problems on estimation of working capital.

Module 5: Dividend decision

6 Hrs

Dividend Decision: Introduction – Meaning and Definition – Determinants of Dividend Policy – Types of Dividends – Bonus share.

Reading List:

- Chandra, Prasanna.. Financial Management (2014). New Delhi: Tata McGraw Hill.
- Gupta, Sashi. Financial Management (2009). New Delhi: Kalyani Publisher.
- Khan and Jain. Financial Management (2015). New Delhi: Tata McGraw Hill.
- Maheshwari, S.N. Financial Management (2015). New Delhi: S.Chand.
- Pandey, I.M. Financial Management (2013). New Delhi: Himalaya Publishing House.
- Raj, Dorai S.N, Financial Management (2006). New Delhi: United Publication. Sharma.
- Reddy, P.N.& Appanaiah. Financial Management (2013). New Delhi: HPH.

SEMESTER III

BC3316 - MARKETING MANAGEMENT

Objectives:

- To enable students to understand the principles and concepts of marketing
- To provide an overview of the basic marketing planning process and to explain how it is connected to the integrated management system.

Module 1: An Introduction to Marketing

6 Hrs

Meaning, nature, concepts and scope of Marketing – Marketing environment (Micro and Macro) – Basic elements of Marketing Mix – Marketing Management (meaning and scope)

Module 2: Consumer Behaviour

10 Hrs

Meaning of Consumer Behaviour – factors influencing consumer behavior: An overview – Customer Value and Satisfaction – Consumer buying process

Module 3: Product and Pricing, Distribution and Promotion

22 Hrs

Product: Concept, Product classifications – Major product decisions: Product attributes – Branding, Packaging and labeling – New product development – Product life cycle. **Pricing:** Significance – Factors affecting price determination – pricing methods and strategies – Market skimming and penetration pricing policies. **Distribution:** Channels of Distribution-Meaning, importance and functions – Distribution Logistics: Meaning, importance and decisions. **Promotion:** Meaning and importance – promotion mix – promotion methods

Module 4: Segmentation, Targeting and Positioning

10Hrs

Segmentation: Meaning, benefits and bases of segmentation – Target marketing strategies – Positioning: Meaning and importance, major bases for positioning

Module 5: Ethics and Recent Marketing Trends

12 Hrs

Marketing Ethics – Ethical issues in Marketing – Social responsibility and sustainable marketing

Telemarketing – SMS marketing - Relationship marketing – Retailing – Concept marketing – Digital Marketing - Concepts only

Reading List:

- Karunakaran, K. Marketing Management (2015). Himalaya Publishing House
- Kotler, P., & Keller, K. Marketing Management (2012) (13th edition). Prentice Hall
- Kumar, A., & Meenakshi, N, Marketing Management. (2014) Vikas Publications.
- Sheralekar, S A. (nd). Marketing Management (2013) (13th edition). Himalaya Publishing House

SEMESTER III

BC3416 - BUSINESS LAW

Objectives:

- To provide students with an understanding of the Indian legal system and how it impacts the functioning of business and commercial transactions.
- To enable the students to understand the emerging legal issues in a digital networked environment.

Module 1: Introduction To Business Laws

05 Hrs

Jurisprudence: Introduction to law – Classification of law – Hierarchy of Courts – Meaning and Scope of Business law – Sources of Indian Business Law.

Module 2: Contract Laws

21 Hrs

Indian Contract Act, 1872: Definition of Contract - Essentials of a valid contract - Remedies for breach of contract.

Indian Sale of Goods Act, 1930: Definition of contract of sale, essentials of contract of sale, conditions and warranties, rights and duties of buyer, rights of an unpaid seller.

Module 3: Competition And Consumer Laws:

14 Hrs

The Competition Act, 2002: Objectives of Competition Act, Features of Competition Act, **CAT**, offences and penalties under the Act, Competition Commission of India.

Consumer Protection Act, 1986: Definition of the terms consumer, consumer dispute, defect, deficiency, unfair trade practices and services. Rights of the consumer under the Act, Consumer Redressal Agencies – District Forum, State Commission, National Commission.

Module 4: Economic Laws

12 Hrs

Indian Patent Laws and WTO Patent Rules: Meaning of IPR, invention and non-invention, procedure to get patent, restoration and surrender of lapsed patent, infringement of patent, FEMA 1999: Objects of FEMA, salient features of FEMA, definition of important terms: authorized person, currency, foreign currency, foreign exchange, foreign security, offences and penalties.

Module 5: Environmental Law

08 Hrs

Environment Protection Act, 1986: Objects of the Act, definitions of important terms: environment, environment pollutant, environment pollution, hazardous substance and occupier, types of pollution, rules and powers of central government to protect environment in India.

Reading List:

- Aswathappa. K & Ramachandra. (2007). Business Law. Mumbai: HPH.
- Garg, Sareen, Sharma & Chawla. Business Law.
- Kapoor N.D. (2004). Business Law. New Delhi: Sultan Chand & Co.
- M.C. Kuchhal. (2008). 8th edition. Business Law.
- Nabhi. Business Law. Mumbai: Indian Law House.
- Tulsian. (2005). Business Law. New Delhi: Tata McGraw Hill.

IV SEMESTER

BC 4116 - COST ACCOUNTING

Objectives:

- to provide adequate knowledge about the various aspects of Cost Accounting
- to facilitate students to learn different methods and techniques used in the ascertainment of cost of various products and services.

Module 1: Basics of Cost Accounting

10 Hrs

Meaning & Definition of Cost, Costing and Cost Accounting – Objectives of Costing - Comparison between Financial Accounting and Cost Accounting –Designing and Installing a Cost Accounting System – Cost Concepts - Classification of Costs – Cost Module – Cost Center – Elements of Cost – Preparation of Cost Sheet – Tenders and Quotations

Module 2: Material Cost and Control

15 Hrs

Meaning – concepts and objectives : Direct Material, Indirect Material. Material Control – Purchasing Procedure – Store Keeping – Techniques of Inventory Control –Levels settings– EOQ – ABC Analysis – Perpetual Inventory System – Documents used in Material Accounting - Methods of Pricing Material Issues: FIFO, LIFO, and Simple and Weighted Average Price Method - Problems.

Module 3: Labour Cost and Control

10 Hrs

Introduction – direct and indirect labour - Meaning – Types: Direct Labour, Indirect Labour – labour control – job evaluation and merit rating - Idle Time – Overtime – Labour Turn Over - Time Rate System, Piece Rate System, Incentive Systems - Halsey plan, Rowan premium plan & Taylor’s and Merrick’s differential Piece Rate System.

Module 4: Overhead Distribution

15 Hrs

Meaning and Definition – Classification of Overheads – Procedure for Accounting and Control of Overheads – Allocation and Apportionment of factory Overheads – Primary and Secondary Overhead Distribution Summary – Repeated and Simultaneous Equations Method – Absorption of Factory Overheads – Machine, Labour and Direct labour methods .

Module 5: Reconciliation of Cost and Financial Accounts

10 Hrs

Need for Reconciliation – Reasons for differences in Profit or Loss shown by Cost Accounts and Profit or Loss shown by Financial Accounts – Preparation of Reconciliation Statement and Memorandum Reconciliation Account.

Reading List:

- Arora M N(2015).*methods and techniques of Cost Accounting*(4th ed.).India. Himalaya Publishing House.
- Banerjee, B. (2012). *Cost Accounting Theory and Practices* (12th ed.). PHI Learning Pvt Ltd.
- Jain. S.P,Narang, K. L &Simmi Agrawal(2015). *Cost Accounting* (2nd ed.).Delhi , India: Kalayani Publishers.
- Madegowda,J.(2012). *Advanced Cost Accounting*(2 ed.).Mumbai:India. Himalaya Publishing House.
- Narang, J. &. (2015). *Advanced Cost Accounting*. Delhi: Kalyani Publishing House.
- S.N.Maheshwari.(2015). *Advanced Cost Accounting* .New Delhi: Sultan Chand Publishing House.
- Wilson,M.(2012). *Cost accounting*. Mumbai: Himalaya Publishing House.

SEMESTER IV

BC 4216 – FINANCIAL MARKETS AND INSTITUTIONS

Objectives:

- To enable the students to understand the Traditional and Modern Financial Services.
- To familiarize students with the recent trends in financial services.

Module1: Financial Markets

14 Hrs

Primary Market - Meaning – Features - Players of Primary Market – Instruments in Primary Market (Names) – Procedure for issuing Equity shares and Debentures - SEBI guidelines towards the issue of Equity Shares and Debentures - Merits and Demerits of Primary Markets. Secondary Market – Meaning – Structure – Functions – Trading and Settlement System of Stock Exchange Transactions - Players in the Stock Market – Merits and Demerits of Stock Markets – Reforms in Stock Market – OTCEI and NSE – Origin – Function – Merits – Demerits.

Module 2: Non-Banking Financial Intermediaries

12 Hrs

Investment & Finance Companies - Merchant Banks - Hire Purchase Finance - Lease Finance - Housing Finance - Venture Capital Funds and Factoring.

Module 3: Mutual Funds

12 Hrs

Concept of Mutual Funds - Growth of Mutual Funds in India - Mutual Fund Schemes – Money Market Mutual Funds – Private Sector Mutual Funds – Evaluation of the performance of Mutual Funds – Functioning of Mutual Funds in India.

Module 4: Recent Trends In Financial Services

12 Hrs

Personalized Banking – ATM – Tele-banking & E-banking - Credit & Debit Card - Customization of Investment Portfolio - Financial Advisors.

Module 5: International Financial Markets

10Hrs

FII- Regulations governing FII in India – FDI: Meaning- advantages and disadvantages – GDR and ADR, Meaning and Evaluation – Issue structure of GDR/ADR.

Reading List

- E Gardon& K Natarajan: Financial Markets & Services, HPH.
- K.Nanje Gowda, Financial Markets & Financial Services , VBH.
- L M Bhole: Financial Institutions and Markets, Tata Mc Graw Hill
- Meir Kohn: Financial Institutions and Markets, Tata Mc Graw Hill
- R.M Srivastava / D. Nigam; Dynamics of Financial Markets & Institutions in India, Excel Books.
- V.A. Avadhani : Financial Services in India, HPH.
- Vasant Desai : Financial Markets & Financial Services , Himalaya Publishing House.
- Venkataramanappa, K, SHB Publicatio

SEMESTER IV

BC 4316 - E - COMMERCE

Objectives:

- To enable students to understand the theories and concepts underlying e-commerce.
- To understand the influence of information technology has caused change or brought about new concepts

Module 1: Basics of E-Commerce

12 Hrs

E- Strategic planning for e-commerce, Competitive Intelligence, Strategy Implementation and Evaluation Commerce. E-Commerce Strategies for Retailers and Manufactures. Challenges in e-enabling an established business,

Module 2: Problems and prospects

10 Hrs

Setting up and E- venture, Major issues, developing the business plan, Choice of Technology: Build, Buy or Rent, Financing an e-venture. Developing ; the e-business strategy- Knowledge Building. Capability Evaluation, e-business Design

Module 3: Strategies

8 Hrs

Marketing Strategies for e-commerce - Advertisement strategies - Branding Strategies -Promotion and Communication Strategies - E-Commerce Resource Planning. Outsourcing – Building brand loyalty.

Reading List:

- Adam Nabli R. (Editor) Electronic Commerce: Technical Business and Legal Issues.
- Chakraborti & Kardile, *Asian Manager's Handbook of e-commerce* TMH 2002
- David Witeley *E-Commerce: Strategies, Technologies and Applications*- -Tata MCgraw Hill.
- Kalakota & Robinson *E-Business: Roadmap for Success* (2013) Pearson Education
- Iias M Awad, *Electronic Commerce: From Vision to Fulfillment*--PHI (2003)
- Turban, Lee, King *Electronic commerce* (2012) Pearson Education.
- Vivek Sood, *Cyber Laws Simplified* (2012) Tata McGraw Hill.

SEMESTER IV

BC 4416 - HUMAN RESOURCE MANAGEMENT

Objectives:

- To familiarize the student with the fundamentals of Human Resource management in the organization
- To provides an in-depth understanding of various concepts related to the HRM initiatives that are practiced in organizations.

Module 1: Introduction:

12 Hrs

Meaning and Definition, Scope, objectives and Importance of HRM - Human Resource Requirements; HR Forecasting; Job Design; Job Analysis; Job description and Job specification.

Module 2: Compensation – performance appraisal

10 Hrs

Performance and Potential Appraisal; Coaching and Mentoring; HRM issues and practices in the context of Outsourcing as a strategy and MNCs.

Principal Compensation Issues & Management – Job Evaluation – Productivity, Employee Morale and Motivation; Stress Management and Quality of Work Life

Module 3: Human Resource Development:

8 Hrs

Concept of HRD, HRD Functions; Need and Important of Training; Different Training Techniques (Methods); Management Development Process; Successful Planning

Reading List:

- A. M. Sharma, *Personnel and Human Resource Management* (2014) Himalaya Publishing House, Mumbai
- Arora. M.N. (2011). *Advanced Management Accounting*. New Delhi: Himalaya Publications.
- Gordon, E.,& Jeyram, N. (2010). *Management Accounting*. New Delhi: Himalaya Publications.
- Gupta, S.K. (2011). *Management Accounting*.New Delhi: Kalyani Publishers.
- K. Ashwathappa, *Human Resource Management* (2013), Tata McGraw Hill, New Delhi
- Khan, M. Y. & Jain, P.K. (2011). *Management Accounting*. New Delhi: Tata Mcgraw Hill Education.
- Madegowda. J. (2009). *Management Accounting*.New Delhi: Himalaya Publishing House.
- P. Subbarao, *Human Resource Management (2011)*, Himalaya Publishing House, Mumbai
- Pandey. I.M. (2011). *Management Accounting*. New Delhi: Vikas Publishing House.
- S. S. Khanka, *Human Resource Management (2015)*, S. Chand & Company, New Delhi.

SEMESTER V
BC 5115 – COST ACCOUNTING II

Objective:

- To enhance their knowledge on modern costing methods
- To familiarize the students with modern cost techniques and applicability

Unit 1: Introduction

08 hrs

Costing methods – Meaning, Importance, Categories and limitations.

Unit 2: Job, Batch and Contract costing

20 hrs

Job costing: Meaning, prerequisites, job costing procedures, Features, objectives, applications, advantages and disadvantages of Job costing. **Batch costing:** Meaning, advantages, disadvantages. Comparison between Job and Batch Costing – problems.

Contract Costing: Meaning, features of contract costing, Applications of contract costing, similarities and dissimilarities between job and contract costing, procedure of contract costing, profit on incomplete contracts, Problems. Notional and estimated profit – retention money

Unit 3: Process Costing 10 hrs **Process Costing:** Meaning and definition, Features of Process Costing, applications, comparison between Job costing and Process Costing, advantages and disadvantages, treatment of normal loss, abnormal loss and abnormal gain, rejects and rectification - Joint and by-products costing. – Problems.

Unit 4: Operating Costing

12 hrs

Introduction, Meaning and application of Operating Costing - Transport Costing - Preparation of cost sheet, simple and composite cost unit – Problems.

Unit 5: Activity Based Costing

10hrs

Definitions - Stages in Activity Based Costing - Purpose and Benefits of Activity Based Costing - Cost Drivers - Problems on Activity Based Costing.

Reading List:

- Jain. S.P., Narang, K. L. & Simmi Agrawal (2016). Cost Accounting (4th ed.). Delhi, India: Kalayani Publishers
- Arora M N (2015). Methods and techniques of Cost Accounting (4th ed.). India. Himalaya Publishing House.
- Narang, J. &. (2015). *Advanced Cost Accounting*. Delhi: Kalyani Publishing House.
- S.N. Maheshwari. (2015) *Advanced Cost Accounting*. New Delhi: Sultan Chand Publishing House
- Pillai and Bahavathi (2013) Cost accounting. (Reprint 2013) New Delhi. Sultan Chand Publishing House
- Khan and Jain (2015), Management Accounting, Tata McGraw Hill, New Delhi.
- Horngern, Dartar and Fortar (2015) Cost Accounting (3rd Edition), Pearson Publications, Prentice Hall Publishing House, New Delhi
- Journal -: Cost Accounting Standards issued by ICWAI, Kolkata
- Journal -: Management Accountant Issued by ICWA of India, Calcutta

SEMESTER V
BC 5215 – INCOME TAX I

Objectives:

- To familiarize students with Income tax concepts.
- To familiarize students about IT returns and procedures.

Unit 1: Introduction To Income Tax

10 hrs

Brief History of Indian Income Tax - Legal Frame Work - Types of Taxes - Canons of Taxation - Important Definitions: Assessment, Types of Assessment, Penalties & Refund, Assessment Year, Previous Year (including Exceptions), Assessee, Person, Income, Casual Income, Gross Total Income, Agricultural Income (including Scheme of Partial Integration) - Scheme of taxation. Meaning and classification of Capital & Revenue. Income tax authorities: Powers & functions of CBDT, CIT & A.O. (Theory only).

Unit 2: Exempted Incomes

4 hrs

Introduction - Exempted Incomes U/S10 - Restricted to Individual Assessee.

Unit 3: Residential Status

12 hrs

Residential Status of an Individual/HUF/ Companies - Determination of Residential Status - Incidence of Tax – Problems on computation of residential status of individuals only.

Unit 4: Income from Salary

20 hrs

Meaning - Definition - Basis of Charge - Advance Salary - Arrears of Salary - Allowances - Perquisites - Provident Fund - Profits in Lieu of Salary — Gratuity - Commutation of Pension Encashment of Earned leave - Compensation for voluntary retirement - Deductions from Salary U/S 16 - Problems on Computation of Taxable Income from Salary.

Unit 5: Income From House Property

14 hrs

Basis of Charge - Deemed Owners - Exempted Incomes from House Property - Composite Rent - Annual Value - Determination of Annual Value - Treatment of Unrealized Rent - Loss due to Vacancy - Deductions from Annual Value -SOP,LOP, DLDP- Problems on Income from House Property-

Reading List:

- Dr. Girish Ahuja & Dr. Ravi Gupta, 17th edition, 2016, Simplified Approach to Corporate Tax Planning & Management ,Bharat Publications
- Dr. Vinod K. Singhania & Dr. Monica Singhania, (2016-17 Edition), Students Guide to Income Tax With Students Guide to Income Tax -Problems & Solutions (Including Service Tax / VAT / Excise Duty / Customs Duty / CST) , Taxmann Publications
- Abhirami D., Srinivas G. Swamynathan, 6th edition (2016), Income Tax, Kalyani Publishers.
- Jain & Narang, Income Tax: Law and Practice, 39 edition (2016) Kalyani Publishers
- Vinod K. Singhania, Direct Taxes Ready Reckoner (A.Y 2016-17) ,Taxmann Publications
- Pradeep S. Shah & Rajesh. S. Kadakia, 2016, Master Guide to Income Tax Act, Taxmann Publications
- CA. Raj K Agarwal, Income Tax Volume –I, 2016, Shuchita Prakashan (P) Ltd.

SEMESTER V
BC 5315 – OPERATIONS RESEARCH

Objectives:

- To familiarize students with research techniques.
- To familiarize students with research models.

Unit 1: Introduction to Operation Research and Linear Programming **14 hrs**

Operations Research – Scope – OR Models – Nature – Limitations – Application. Linear Programming: Introduction – Construction of LP Model – Graphical LP Solution – Solution of maximisation and minimisation model

Unit 2: Simplex Method **12 hrs**

Introduction – Standard LP form and its Basic Solutions – Surplus and Unrestrictive variables – Simplex Algorithm – Artificial Starting Solution – Big M Method – Minimisation of LLP – Duality.

Unit 3: The Transportation Problem **12 hrs**

Definition of the transportation model – the Transportation Problem – Loops in Transportation Table and their properties – the Transportation method – Linear Programming Formulation of the Transportation Problem – Methods of finding Initial solution – North-West Corner Method – Least Cost Method – Vogel's Approximation Method – Test for Optimality – Dual of Transportation Model – Economic Interpretation of U_i 's and V_j 's – Steps of MODI Method – the Transportation Algorithm – Determination of starting solution – Trans-shipment Method

Unit 4: The Assignment Problem **10 hrs**

Introduction – Mathematical Statement of the problem – Solution of Assignment Problem – Enumeration Method – Simplex Method – Transportation Method – Hungarian Method

Unit 5: PERT/CPM **12 hrs**

Introduction – Network Analysis – Guidelines for construction of network diagram – Deterministic Time Estimates – Developing a project – Network – Project Duration and Critical Path – Forward Pass – Backward Pass – Float – Probabilistic Time Estimates – Differences between PERT and CPM. Crashing, Determination of CPM

Reading List:

- Kalavathy S, (2015) Operation Research (4th ed), Vikas Publishing Company
- Taha Hamdy, (2015), Operation Research: An Introduction, Prentice Hall of India
- Naray JK, (2013), Operation Research, Theory and Application, McMillan, New Delhi
- Sharma JK, (2013), Operation Research, Theory and Application, (5th ed) McMillan, New Delhi
- Ramamoorthy, (2007), Operation research, (2nd ed), new age international publication
- JB Guptha, 3rd Edition, 2015, Advanced Management Accounting (Operations Research) CA Final, Jain Book Agency, New Delhi

SEMESTER V

BC 5415 – ENTREPRENEURIAL DEVELOPMENT

Objectives:

- To enable students to understand the basic concepts of entrepreneurship
- To help students in preparing a business plan to start a small industry.

Unit 1: Entrepreneurship

10 hrs

Introduction– Meaning & Definition of Entrepreneurship, Entrepreneur & Enterprise –Functions and role of Entrepreneur in economic development - Factors influencing Entrepreneurship - Pros and Cons of being an Entrepreneur – Qualities of an Entrepreneur – Types of Entrepreneur

Unit 2: Small Scale Industries

12 hrs

Meaning & Definition – Product Range - Capital Investment - Ownership Patterns – Meaning and importance of Tiny Industries, Ancillary Industries, Cottage Industries. Role played by SSI in the development of Indian Economy. Problems faced by SSI's and the steps taken to solve the problems - Policies Governing SSI's.

Unit 3: Formation Of Small Scale Industry

14 hrs

Business opportunity, scanning the environment for opportunities, evaluation of alternatives and selection based on personal competencies. Steps involved in the formation of a small business venture: location, clearances and permits required, formalities, licensing and registration procedure. Assessment of the market for the proposed project – Financial, Technical, Market and Social feasibility study.

Unit 4: Preparing The Business Plan

12 hrs

Meaning – importance – preparation –BP format: Financial aspects of the BP, Marketing aspects of the BP, Human Resource aspects of the BP, Technical aspects of the BP, Social aspects of the BP. Common pitfalls to be avoided in preparation of a BP.

Unit 5: Project Assistance

12 hrs

Financial assistance through SFC's, SIDBI, Commercial Banks, IFCI - Non-financial assistance from DIC, SISI, AWAKE, KVIC - PM MUDRA yojana- meaning, objectives, procedures for obtaining loan under MUDRA. Financial incentives for SSI's and Tax Concessions - Assistance for obtaining Raw Material, Machinery, Land and Building and Technical Assistance - Industrial Estates: Role and Types.

Reading List:

- Poornima M (2009) Entrepreneurship Development and Small Business Enterprise, Pearson Education, New Delhi
- Mark. J. Dollinger, Entrepreneurship – Strategies and Resources, Pearson Edition.
- Dr. Venkataramana ; Entrepreneurial Development, Sultan Chand Publishing House,
- Kumar S, (2008) Small Business and Entrepreneurship, I. K. International Pvt Ltd, Bangalore
- Rekha & Vibha (2014) – Entrepreneurship Development, Vision Book House, New Delhi
- Sharma S (2016), Developing Entrepreneurship, PHI learning Private Limited, New Delhi
- David Oates (2009) A Guide to Entrepreneurship, Jaico Publishing House, Mumbai, Edn
- Janakiraman B, Rizwana (2012) Entrepreneurship Development, Excel Books

SEMESTER VI
BC 6115 – MANAGEMENT ACCOUNTING

Objective:

- The objective of this subject is to enable the students to understand the analysis of financial statement.
- To interpret financial statements with a view to prepare management reports for decision-making.

Unit 1: Introduction to Management Accounting

06 hrs

Management Accounting: Meaning – Definition – Objectives – Nature and Scope– Role of Management Accountant – Relationship between Financial Accounting and Management Accounting, Relationship between Cost Accounting and Management Accounting.

Unit2: Ratio Analysis

20 hrs

Analysis of Financial Statements: Types of Analysis – Methods of Financial Analysis – Problems on Comparative Statement analysis – Common Size Statement analysis, Trend Analysis and Ratio Analysis.

Unit 3: Fund Flow Analysis

14 hrs

Meaning and Concept of Fund – Meaning and Definition of Fund Flow Statement – Uses and Limitations of Fund Flow Statement – Differences between Cash Flow Statement and Fund Flow Statement - Procedure for preparation of Fund Flow Statement – Statement of changes in Working Capital – Statement of Funds from Operations – Statement of Sources and Applications of Funds – Problems.

Unit 4: Cash Flow Analysis

14 hrs

Meaning and Definition of Cash Flow Statement – Concept of Cash and Cash Equivalents - Uses of Cash Flow Statement – Limitations of Cash Flow Statement – Provisions of Ind AS-7 (old AS 3) – Procedure for preparation of Cash Flow Statement – Cash Flow from Operating Activities – Cash Flow from Investing Activities and Cash Flow from Financing Activities – Preparation of Cash Flow Statement according to Ind AS-7 (old AS 3) (Indirect Method Only).

Unit 5: Management Reporting

06 hrs

Meaning of Management Reporting – Requisites of a Good Reporting System – Principles of Good Reporting System – Kinds of Reports – Drafting of Reports under different Situations.

Reading List:

- M.N Arora (2015), “Cost and Management Accounting”, Himalaya Publishing House, Mumbai.
- S.N.Maheshwari.(2015) *Advanced Cost Accounting* . New Delhi: Sultan Chand Publishing House
- Atrill, Peter e Eddie McLaney (2014), *Management Accounting for Decision Makers*, 6.^a ed., Prentice Hall.
- Drury, Colin (2016): *Management and Cost Accounting*, 8 th Ed., Cengage Learning..
- Khan and Jain, *Management Accounting*, (2015) Tata McGraw Hill, New Delhi.
- Ray Proctor, *Manageriel Accounting for Business Decisions* (3rd Edition), Pearson Publications, New Delhi
- R.S.N. Pillai & Bhagavati, 2015, *Management Accounting*, S. Chand Publications, New Delhi.
- Journal -: *Cost Accounting Standards* issued by ICWAI, Kolkata
- Journal -: *Management Accountant* Issued by ICWA of India, Calcutta

SEMESTER VI
BC 6215 – INCOME TAX II

Objectives:

- To familiarize students with various heads of Income tax
- To provide adequate knowledge to learn different methods and provisions relating to Income tax

Unit 1: Profits and Gains from Business and Profession

16hrs

Meaning and Definition of Business, Profession - Vocation - Expenses Expressly Allowed - Allowable Losses - Expenses Expressly Disallowed - Expenses Allowed on Payment Basis - Problems on Business relating to Sole Trader and Problems on Profession relating to Chartered Accountant, Advocate and Medical Practitioner.

Unit 2: Capital Gains

12hr

Basis of Charge - Capital Assets - Transfer of Capital Assets - Computation of Capital Gains - Exemptions U/S 54, 54B, 54D, 54EC, 54F- Problems on Capital Gains.

Unit 3: Income from Other Sources

10 hrs

Incomes - Taxable under the head Other Sources - Securities - Kinds of Securities - Rules for Grossing Up - Ex-Interest Securities - Cum-Interest Securities - Bond Washing Transactions - Problems on Income from Other Sources.

Unit 4: Deductions from Gross Total Income

10hrs

Deductions u/s: 80 C, 80 CCC, 80 CCD, 80 D, 80 DD, 80 E, 80 G, 80 GG, 80 GGA, 80 QQB, 80 TTA, 80 U. (Theory & Problems)

Unit 5: Set-Off & Carry Forward of Losses and Assessment of Individuals

12hrs

Meaning - Set-off & Carry forward of losses (Theory only). Computation of Total Income and Tax Liability of an Individual Assessee (Problems - in case of income from salary & house property computed income shall be given).

Reading List:

- Dr. Girish Ahuja & Dr. Ravi Gupta, 17th edition, 2016, Simplified Approach to Corporate Tax Planning & Management ,Bharat Publications
- Dr. Vinod K. Singhania & Dr. Monica Singhania, (2016-17 Edition), Students Guide to Income Tax With Students Guide to Income Tax -Problems & Solutions (Including Service Tax / VAT / Excise Duty / Customs Duty / CST) , Taxmann Publications
- Abhirami D., Srinivas G. Swamynathan, 6th edition (2016), Income Tax, Kalyani Publishers.
- Jain & Narang, Income Tax: Law and Practice, 39 edition (2016) Kalyani Publishers
- Vinod K. Singhania, Direct Taxes Ready Reckoner (A.Y 2016-17) ,Taxmann Publications
- Pradeep S . Shah & Rajesh. S. Kadakia, 2016, Master Guide to Income Tax Act, Taxmann Publications
- CA. Raj K Agarwal, Income Tax Volume –I, 2016, Shuchita Prakashan (P) Ltd.

SEMESTER VI
BC6315 – CORPORATE ADMINISTRATION

Objectives:

- To provide knowledge about The Companies Act 2013 and its significance rules and regulations that governs Joint Stock Companies in India.
- To provide a general awareness about corporate rules.

Unit 1: Introduction

10 hrs

Definition of Company – Highlights of company Act 2013 -Characteristics – Lifting of the corporate veil – Types of Companies. - Kinds of Companies (w.e.f 2013)

Unit 2: Global Companies

14 hrs

Meaning – Types –Features – Legal Formalities– Administration. **Formation of Company:** Promotion Stage: Meaning of Promoter, Position of Promoter & Functions of Promoter, Incorporation Stage – Meaning & contents of MOA & AOA, Distinction between Memorandum of Association and Articles of Association, Certificate of Incorporation, Subscription Stage – Meaning & contents of Prospectus, Statement in lieu of Prospects and Book Building, Doctrine of Ultra virus , Doctrine of indoor Management, Commencement Stage – Document to be filed, e-filing, Register of Companies, Certificate of Commencement of Business.

Unit 3: Company Administration

18 hrs

Key Managerial Personnel – Managing Director, Whole time Directors– Appointment – Powers – Duties & Responsibilities the Companies Secretary, Chief Financial Officer, Resident Director, Independent Director, Auditors – Appointment – Powers - Duties & Responsibilities. . Audit Committee, CSR Committee. Company Secretary - Meaning, Types, Qualification, Appointment, Position, Rights, Duties, Liabilities & Removal or dismissal

Unit 4: Company Meetings

10 hrs

Types of meetings – AGM – EGM – Essentials of a valid meeting – Quorum – Chairman – Adjourned meetings – Proxies – Voting - Different types of resolutions

Unit 5: Winding Up

8 hrs

Modes of Winding up – Consequences of winding up – Official Liquidator – Defunct Company

Reading List:

- Kapoor, N.D, Company Law & Secretarial Practice, S Chand & Sons Publication
- Companies Act 2013
- Tulsian, P.C, 2008, Tulsian's Company & Company Laws, S. Chand & Co. Ltd.
- Majumdar, A.K, Kapoor, G.K, 2012, Company Law, Taxmann Publications (P) Ltd
- Singh, Avatar, 2009. Company Law, Eastern Book Company.
- ICSA (2006), Corporate Administration (Professional Development) 4th Revised edition, ICSA Publishing Ltd.
- P.P.S.Gogna (2015), A Textbook of Company Law (Corporate Law), (18th ed), Jain Book Agency, New Delhi.

SEMESTER VI

BC 6415 – AUDITING PRINCIPLES AND PRACTICE

Objectives:

- To impart knowledge about the principles and methods of auditing and their applications.
- To help students to have an awareness about auditing practices.

Unit 1: Introduction to Auditing

12 hrs

Introduction – Meaning - Definition – Objectives (SA200) and case laws – Differences between Accountancy and Auditing – Types of Audit - Advantages of Auditing – Preparation before commencement of new Audit – Errors and Fraud-Concepts- Means of doing Fraud, Purpose- Conditions which Increase the Risk of Fraud and Error-Auditors responsibility towards detection and reporting (SA240)

Unit 2: Internal control

10hrs

SA 265 - Internal Control: Meaning and objectives. Internal Check: Meaning, objectives and fundamental principles. Internal Check as regards sales and debtors, purchases and creditors, cash/bank balance receipts/ payments, fixed assets investments – review and evaluation of internal control systems – features of good internal control system - Internal Audit: Meaning - Advantages and Disadvantages of Internal Audit – Differences between Internal Check and Internal Audit.

Unit 3: Vouching

12hrs

Meaning - Definition - Importance - Routine Checking and Vouching - Voucher -Types of Vouchers - Vouching of Receipts: Cash Sales, Receipts from debtors, Proceeds of the sale of Investments. Vouching of Payments: Cash Purchases, Payment to Creditors, Deferred Revenue Expenditure.

Unit 4: Verification and valuation of Assets and Liabilities

12hrs

Meaning and Objectives of verification and valuation - Position of an Auditor as regards the Valuation of Assets - Verification and Valuation of different Items: Assets: Land & Building, Plant & Machinery, Goodwill - Investments - Stock in Trade. Liabilities: Bills Payable - Sundry Creditors - Contingent Liabilities

Unit 5: Companies Audit and report

14 hrs

Company Auditor – Appointment – Qualification - Powers - Duties and Liabilities as per Companies act 2013 – Professional Ethics of an Auditor. Audit of Educational Institutions – Audit of Insurance Companies- Audit of Cooperative societies.SA 700 to SA 799 – Auditors opinion – nature – audit report – true and fair view – audit examination – information and explanations from the management – statement of facts – express of opinion – types and qualifications of audit report.

Reading List:

- P N Reddy & Appannaiah, (2013) Auditing, Himalaya Publishing House, Mumbai
- Tandon BN, (2011) Practical Auditing, Sultan Chand Publications, New Delhi
- Dr.NanjeGowda, Principles of Auditing,(2013) Vision Book House, New Delhi
- Dr. Alice Mani (2011), Principles & Practices of Auditing, Sapna Book House.
- K. Venkataramana, Principles And Practice Of Auditing,(2011) Sapna Book House.
- DinakarPagare (2012), Practice of Auditing, Sultan Chand Publications

ELECTIVES - SEMESTER V
ACCOUNTING AND TAXATION

Elective 1 – CORPORATE TAX PLANNING

Objectives:

- To familiarize students with major latest provisions of the Indian tax laws
- To familiarize students with related judicial pronouncements pertaining to corporate enterprises.

Unit 1: Meaning of tax planning and management **12 hrs**

Tax evasion and tax avoidance; Nature and scope of tax planning and management in the corporate sector, Justification of corporate tax planning and management. Computation of corporate tax: Carry forward and set off of losses in the case of certain companies under Sec. 79 of Income -tax Act, 1961.

Unit 2: Corporate Taxation **12 hrs**

Computation of taxable income of companies; Computation of the amount of corporate tax liability; Minimum Alternate Tax; Tax on distributed profits of domestic companies; Tax on income distributed to unit holders.

Unit 3: Implications of Tax **12 hrs**

Implications of Tax concessions and incentives for corporate decisions in respect of setting up a new business, location of business and nature of business. Special Economic Zones (SEZ) – sections 80IAB, 80IB, 80IC, 35AD, 10AA. Deduction for R&D expenditure under section 35.

Unit 3: Tax planning with reference to managerial decisions **12 hrs**

Owning or leasing of an asset; purchasing of assets by instalment system or Hire System; Purchasing of an asset out of own funds or out of borrowed capital; manufacturing or buying; Repairing, replacing, renewing or renovating an asset; Sale of assets used for scientific research; Shutting down or continuing operations.

Unit 5: Restriction on carry forward of losses **12 hrs**

Section 79; Tax Planning in respect of amalgamation or de-merger of companies or Slump sale or conversion of a firm into a company. General Anti-Avoidance Rules.

Reading List:

- E.A. Srinivas (1989), Handbook of Corporate Tax Planning, Tata McGraw Hill, New Delhi
- Vinod K. Singhania (2016), Taxmann's Direct Taxes Planning and Management.
- V.S. Sundaram (1978), Commentaries on the Law of Income-Tax in India (Reprint 2007), Law Publishers, Allahabad.
- A.C. Sampath Iyengar (2013), Law of Income Tax (11th ed), Bharat Law House, Allahabad.
- Taxman, the Tax and Corporate Law Weekly.

ACCOUNTING AND TAXATION

Elective 2 –ACCOUNTING FOR OTHER COMPANIES

Objectives:

- To acquaint the students and make them familiar with the process and preparation of accounts of different types of organizations.
- To enhance students with the recent trends in accounting field.

Unit 1: Accounts of Banking Companies

18 hrs

Business of banking companies – some important provisions of Banking Regulation Act of 1949 – minimum capital and reserves – restriction on commission – brokerage – discounts – statutory reserves – cash reserves – books of accounts – special features of bank accounting, final accounts - balance sheet and profit and loss account – interest on doubtful debts – rebate on bill discounted – acceptance – endorsement and other obligations – problems as per new provisions.

Unit 2: Accounts of Insurance Companies

12 hrs

Meaning of life insurance and general insurance - accounting concepts relating to insurance companies - Preparation of Final accounts of insurance companies - revenue account and balance sheet.

Unit 3: Inflation Accounting

10 hrs

Need – Meaning – definition – importance and need – role – objectives – merits and demerits – problems on current purchasing power method (CPP) and current cost accounting method (CCA).

Unit4: Farm Accounting

10 hrs

Meaning – need and purpose – characteristics of farm accounting – nature of transactions – cost and revenue – apportionment of common cost – by product costing – farm accounting – recording of transactions – problems.

Unit 5: Investment Accounting

10 hrs

Introduction – classification of Investment – Cost of Investment – cum-interest and ex-interest – securities – Bonus shares- right shares – disposal of Investment – valuation of investments – procedures of recording shares – problems

Reading List:

- Gupta, R.L. and V.K. Gupta; (2014) Financial Accounting: Fundamental, Sultan Chand Publishers, Mumbai
- Jain S P & Narang, (2016) Advanced Financial Accounting, 2015, Kalayani Publishers
- Maheshwari, S.N. and S. K. Maheshwari; (2015), An Introduction to Accountancy, Eighth Edition, Vikas Publishing House,
- Maheshwari, S.N. and S.K. Maheshwari; (2015),. Advanced Accountancy, Eighth Edition, Vol. I & II, Vikas Publishing House,
- Monga, J.R. and Girish Ahuja, Financial Accounting, Eighteenth Edition, Mayoor Paper Backs, 2015.

ELECTIVES - SEMESTER VI

ACCOUNTING AND TAXATION

Elective 1- INTERNATIONAL FINANCIAL REPORTING STANDARDS

Objectives:

- The objective of the subject is to enable the students to understand the need and method of presentation of financial statements.
- To have an understanding of with International Financial Reporting Standards.

Unit 1: International Financial Reporting Standards:

12 hrs

Meaning of IFRS - relevance of IFRS to India; merits and limitations of IFRS; process of setting

IFRS- Practical challenges in implementing IFRS; a brief theoretical study of International financial reporting standards (IFRS) 1 – 15 - List of International accounting standards issued by IASB.

Unit 2: Accounting for Assets and Liabilities

12 hrs

Recognition criteria for Investment properties, Government grants, Borrowing costs, Construction contracts, share based payments, Provisions, Contingent liabilities and Contingent assets, Events occurring after the reporting period (Only Theory). Recognition and measurement for property plant and equipment, Intangible assets, Inventories, Leases and Impairment. Accounting for Income tax, Employee benefits. - Simple problems

Unit-3 Presentation of Financial Statements:

12 Hrs

Outline for the preparation of financial statements - Statement of financial position; Comprehensive income statement; Statement of changes in equity (SOCE), IAS 18 – Revenue. Elements of financial statements as per IFRS – Non-current assets; current assets; equity; non- current liability; current liability; revenue; cost of sales; distribution costs; administrative expenses; financial costs – profits attributable to owners of controlling interest and non-controlling interest – Practical problems on each element.

Unit – 4 Accounts of Groups:

12Hrs

Concept of group – need for consolidated financial statements - Preparation of consolidated financial statements – Procedure for the preparation of consolidated financial position statement – treatment of pre-acquisition profit; goodwill arising on consolidation; on-controlling interests at fair value – Practical problems.

Unit – 5 Disclosure Standards

12 Hrs

Related party disclosure, Earnings per share, Interim financial reporting, Insurance contracts, Operating segments. (Theory Only).

Reading list :

- Taxmann (2016), IFRS 2016 – Student Study Guide (2016) –Taxmann publications pvt ltd.
- Saini A.L (2010) IFRS for India (1st Ed), Snow white publications, New Delhi
- Shibarama T (2015), Roadmap to IFRS and Indian Accounting Standards, Taxmann publications pvt ltd
- Rawat D.S (2016), Students Guide To Accounting Standards, Taxmann publications pvt ltd
- IFRS explained – a guide to IFRS by BPP learning Media
- Kamal Garg (2015), IFRS concepts and applications, Bharath law house private limited.

ACCOUNTING AND TAXATION

Elective 2 – ACCOUNTING FOR BUSINESS DECISION AND REPORTING

Objectives:

- To enable students acquire skills needed to analyze and interpret the performance of the firm for the purpose of reporting.
- To enable students to understand the various techniques of business decisions

Unit 1: Marginal Costing

18 hrs

Introduction, meaning of marginal cost and marginal costing, distinction between Absorption costing and marginal costing, Marginal costing techniques, marginal cost, Contribution, CVP analysis, P/V ratio, Break-even analysis, Margin of safety, problems on limiting or key factor, Types of Managerial Decisions –Make/Buy, Add/Drop, Sell/Process Further, Operate/Shutdown, Special Order, Product-Mix, Pricing Decisions.

Unit 2: Standard Costing

16 hrs

Meaning, definition of standard cost and standard costing, standard and estimated costs comparison, standard costing and budgetary control comparison, advantages and limitations of standard costing, Variance analysis, classification of variances – Materials, labor and overhead variances(Problems),variable and fixed overhead variances,

Unit 3: Budgetary Control

12 hrs

Meaning, definition, objectives, advantages, limitations and essentials of budgetary control, classification of budgets, preparation of functional budgets (Production, Sales, Materials), cash budget, (idea of master budget), flexible budget.

Unit 4: Relevant Costing

8 hrs

Analysis of relevant cost with other cost concepts-relevant benefits- sunk cost-future costs, future benefits-Relevant cost and relevant benefits for business decisions-Case study method.

Unit 5: Corporate Financial reporting

06 hrs

Consolidated financial statements – analysis and reporting, Issues and Problems with special reference to published financial statements.

Reading List:

- Gupta, R.L. (2000). Advanced Accountancy. S.Chand, New Delhi.
- Iyengar, S.P. (1990). Advanced Accountancy, S.Chand New Delhi.
- Jain and Narang. (2013). Cost Accounting. Kalyani Publishers, Mumbai.
- Maheswari, S.N. (2012). Cost Accounting. Vikas Publishing House, New Delhi.
- Narayanaswamy. (2005). Financial Accounting. PHI Learning Pvt Ltd, New Delhi.
- Tulsian. (1996). Advanced cost Accounting. Tata McGraw Hill, New Delhi.

ELECTIVES - SEMESTER V

FINANCE

Elective 1 – ADVANCED FINANCIAL MANAGEMENT

Objectives:

- To familiarize the students with Advanced Financial analysis and decision making.
- To enable students to analyze financial risk and take investment decisions.

Unit 1: Capital Budgeting Under Uncertainty

12hrs

Investment decision and risk analysis- Risk adjusted discount rate, certainty equivalent approach, sensitivity analysis, standard deviation and coefficient of variation, decision tree analysis.

Unit 2: Capital Structure and Valuation

12 hrs

Capital Structure Theories- Net income approach, net operating income approach, traditional approach, Modigliani-Miller approach (with and without tax), pecking order theory; (simple problems on net income and net operating income approach only).

Unit 3: Dividend policy and valuation

12hrs

Dividend Theories- Walter's model, Gordon's model (Including Problems), MM's hypothesis-with and without tax (theory only).

Unit 4: Planning and Forecasting Working Capital

12hrs

Planning and forecasting of working capital-Analysis of working capital position; Working capital management, estimation of working capital including operating cycle method (simple problems only); Cash Management Models- Baumol model for optimum cash balance, Miller-Orr model for optimum cash balance under uncertainty (theory only).

Unit 5: Mergers, Acquisitions and Corporate Valuation

12hrs

Meaning of mergers and acquisition, reasons for mergers and acquisitions, types of combinations and forms of mergers; Corporate valuation-valuing basis for takeovers, financial evaluation of a merger, leveraged buyouts, regulation of mergers and takeovers in India (theory only).

Reading list:

- K. Venkataramana (2015) Advanced Financial Management, SHBP.
- I M Pandey (2013) Financial Management. Vikas Publication
- Avadhani(2015) Advanced Accounting Management, HPH
- S N Maheshwari (2013) Financial Management Principles and Practice, Sultan Chand
- Khan and Jain (2012) Financial Management, Tata McGraw Hill
- Sharma and Sashi Gupta (2011) Financial Management, Kalyani Publication
- Narendra Singh (2014) Advanced Financial Management, HPH
- Prasanna Chandra (2013) Financial Management, Tata McGraw Hill

FINANCE

Elective 2 – INTERNATIONAL FINANCE

Objectives:

- To familiarize the students with International Financial environment, instruments and institutions.
- To help students analyze international risk and skills to manage that.

Unit 1: Introduction to International Finance **12 hrs**

Issues involved in International Business and Finance - Home currency – foreign currency -direct quote – indirect quote – bid and ask, spot and forward rate - appreciation and depreciation – cross currency rates – swap points

Unit 2: International Risk Management **12 hrs**

Political – Commercial – Exchange Control Restrictions on Remittance of different Tax Systems – Exchange Rate Fluctuations –Factors determining exchange rate– Risk of non-payment – managing risk – Tools and Money Market hedge – Arbitrage Process

Unit 3: Derivatives **12hrs**

Meaning – Forward Contract-Future Contract – Option Contract – Swaps – Need for Derivative Market – Pricing of Futures – Opting for Options– Option Valuation and Strategy

Unit 4: International Financial Markets **10 hrs**

FII, Regulations – FDI, advantages and disadvantages – ADR and GDR – Issue Structure

Unit 5: Investment Appraisal and Funding **14 hrs**

Overseas Investment Appraisal and Funding – Computing NPV – Evaluation from Project’s Point of View and Investor – Parent point of view – Considerations governing financing- various types of funding agencies.

Reading list:

- Avadhani B.K (2015) International Finance Theory and Practice, Himalaya Publishing House, New Delhi
- Aswathanarayana T & K. Rajeswari (2013) International Finance – Vision Book House
- K.Venkataramana (2015) International Finance, SHBP.
- Harris Manville (2015) International Finance, Tata Mc- Graw Hill
- Madhu (2015) (International Finance, Excel Books
- Keith Pibean (2015) International Finance, McMillan
- Timothy Carl Kesta (2014), Case and Problems in International Finance, TMH
- R.M Srivastava (2015) Multinational Financial Management, Pragathi Publications
- P.A.Apte (2014) International Financial Management, TMH
- Levi (2012) International Marketing Management.

ELECTIVES - SEMESTER VI

FINANCE

Elective 1 – INVESTMENT BANKING

Objectives:

- To provide systematic input of knowledge to the students with regard to Investment banking.
- To familiarize students with concepts investment banking.

Unit 1: Introduction & Conceptual Framework

10 hrs

Investment Banking-Introduction, meaning, Definition investment banking vs. merchant banking; Investment banking vs Commercial Banking, Types of Players in Investment banking ,Evolution of American and European investment banks. Organizational structure of investment banks, Buy Side vs. Sell Side of a Transaction, role of investment bankers in developing an economy

Unit 2: Investment Banking In India

12 hrs

Origin, growth and constraints in investment banking in India, regulatory framework for investment banking, anatomy of some leading Indian investment banks.

Unit 3: Key Aspects of Investment Banker In Various Issues

14 hrs

Role of investment banker in IPO, role of investment banker in equities, key aspects of investment bankers in Fixed Income Securities, role of investment banker in private placement of equity and debt securities.

Unit 4: Service Portfolio Investment Banks I

14 hrs

Core Services-Merchant Banking, underwriting and book running; M & A Advisory services; corporate advisory, corporate restructuring, Divestitures, Leveraged Buyouts.

Unit 5: Service Portfolio Investment Banks II

10hrs

Support Services-Secondary market activities; Asset management services; Wealth management services; Equity research, Proprietary Trading, Private equity, Venture capital, Portfolio Management.

Reading list:

- Fischer and Jordan. (1975). Security Analysis and Portfolio Management. Prentice Hall.
- Prasanna Chandra. (2008).. Investment Analysis and Portfolio Management. McGraw Hill
- Raymond H. Rupert.(1993). The New Era of Investment Banking. Prabus Publishing Company.
- Joseph R, Perella, (2009), Investment banking:Valuation, Leveraged buyout, & Merger and Acquisitions,Wiley finance.
- Joshua Rosenbaun, (2009), Investment banking:Valuation, Leveraged buyout, & Merger and Acquisitions, Wiley finance.
- Dr. S Guruswamy, Merchant banking and financial services, McGraw Hill, 3rd Edition

FINANCE

Elective 2 – SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT

Objectives:

- To familiarize the students about investment decisions and Portfolio Management.
- To help students in having a clear idea about portfolio decisions.

Unit 1: Introduction to Investment Management

12 Hrs

Meaning of Investment – Selection of Investment – Classification of Securities – Risk and Uncertainty – Types of Risks – Risk and Expected Return – Measurement of Portfolio Risk – Benefits of Diversification – Investment Strategies – Types of Companies and Stocks – Matrix approach in Investment Decision – Investment Avenues

Unit 2: Security Analysis

14 Hrs

Introduction – Fundamental Analysis – Economic Analysis – Industry Analysis – Company Analysis. Technical Analysis – Dow Theory – Advanced Declined Theory – Chartism Assumptions of Technical Analysis.

Unit 3: Modern Portfolio Theory

12 Hrs

Introduction – Mean – Variance Model – Capital Market Line – Market Portfolio – Capital Asset Pricing Model – Security Market Line – Beta Factor – Alpha and Beta Coefficient – Arbitrage Pricing Model.

Unit 4: Portfolio Management

12Hrs

Introduction to Portfolio management, Optimal Portfolio, Markowitz Model – Sharpe Model – Single index model, Jensen and Treynor Model - Simple problems.

Unit 5: Global Markets

10Hrs

Global Investment Benefits - Introduction to ADRs, GDRs, FCCBs, Foreign Bonds, Global Mutual Funds – Relationship between Trends in Global Markets and Domestic Markets.

Reading list:

- Avadhani (2013) Investment Analysis and Portfolio Management, HPH
- Preeti Singh (2015) Security Analysis and Portfolio Management, HPH
- K. Venkataramana (2015), Security Analysis and Portfolio Management, SBHP.
- Kevin (2000) Investment and Portfolio Management, McGraw Hill
- Prasanna Chandra (2014) Investment Analysis and Portfolio Management, McGraw-Hill
- Sudhindra Bhat (2015) Security Analysis and Portfolio Management Fischer and Jordan, Prentice Hall
- A.P. Dash (2015) Security Analysis and Portfolio Management, SBHP
- Rohini Singh (2014) Security Analysis and Portfolio Management, HPH
- Punithvathy Pandian (2012) Security analysis & portfolio Management, Kalyani Publishers.

ELECTIVES - SEMESTER V

HUMAN RESOURCE MANAGEMENT

Elective 1 – COMPENSATION MANAGEMENT

Objectives:

- To enable the students to understand the various aspects of Compensation Management.
- To have in depth knowledge about compensation procedures and practices.

Unit 1: Introduction to Compensation Management **12 hrs**

Compensation - Definition - Compensation Responsibilities – Compensation System Design Issues – Compensation Philosophies – Compensation Approaches

Unit 2: Compensation for Workers **12 hrs**

Wage Theories, Evolution of Modern Day Labour Force, Incentive Plans, ESOP's, EVA Reward Management in TNC's, Discrimination in Labour Market, and Quality in Labour Market.

Unit 3: Wage and Salary Administration **16 hrs**

Theories of wages - wage structure - wage fixation - wage payment - salary administration. Difference between salary and wages - Basis for compensation fixation- Components of wages - Basic Wages -Overtime Wages - Dearness Allowance - Basis for calculation - Time Rate Wages and Efficiency Based Wages - Incentive Schemes - Individual Bonus Schemes, Group Bonus Schemes - Effect of various labour laws on wages-Preparation of Pay Roll

Unit 4: Rewards and Incentives **12 hrs**

Rewards for Sales personnel - Pay - commission- Performance based pay system - incentives executives' compensation plan and packages. Perception of pay fairness, Legal constraints on Pay system.

Unit 5: Regulatory Bodies for Compensation Management **8 hrs**

Wage Boards - Pay Commissions - Compensation Management in Multi-National organizations.

Reading List:

- BD Singh (2007), Compensation & Reward Management, Excel Books
- Milkovich & Newman (2013), Compensation Management, Tata Mc Grawhill
- Joseph J. Martocchio (2010), Strategic Compensation, , Pearson Education,
- Richard I. Anderson (2005), Compensation Management in Knowledge based world (10th ed), Pearson Education.
- Dipak Kumar Bhattacharyya (2015), 2nd Edition, Compensation Management, Oxford publications.
- A M Sarma, (2015), Compensation Management, Himalaya publishing house. New Delhi

HUMAN RESOURCE MANAGEMENT

Elective 2 – HUMAN RESOURCE DEVELOPMENT

Objectives:

- To understand the evolution of HRD, the functions of HRD, Linkage of HRD with organizational goals and strategies.
- To have an in depth knowledge about HRD processes and strategies.

Unit 1: Introduction to Human Resource Development **08 hrs**

Meaning, definition of HRD, Evolution of HRD, Relationship with HRM, Human Resource Development functions, Roles and competencies of HRD professionals, Challenges to organization and HRD professionals.

Unit 2: Frame work of Human Resource Development **12 hrs**

HRD processes, Assessing HRD needs, the HRD model, Designing effective HRD program, HRD interventions, Creating HRD programs, Implementing HRD programs, training delivery methods, self paced/computer based training, Evaluating HRD programs, models and frame work of evaluation, assessing the impact of HRD programs.

Unit 3: Human Resource Development Applications **14 hrs**

Fundamental concepts of Socialization, models of socialization, Realistic job review, Assessment, determination and evaluation of Orientation programs. Coaching- need, coaching and performance management, skills for effective coaching, Employee counselling and wellness services – Counselling as an HRD activity, counselling programs, Issues in employee counselling, employee wellness and health promotion programs.

Unit 4: HRD strategies for competitive advantage **14 hrs**

Organizational strategies based on human resources, productivity as an HR based strategy, Quality and services as HR based strategies. Management of Human resource surplus and shortage- Work force reduction and realignment, downsizing and outplacement services, HR performance and bench marking, retention of Human resources, its determinants and retention management process, Decision about compensation levels and competency based pay.

Unit 5: HRD and Globalization **12 hrs**

Globalization of business and their impact on HRD- Diversity of work force, Discrimination, Equal employment opportunity, managing diversity and diversity training, HRD programs for diverse employees. Global assignment management- Staffing global assignment, Pre-departure orientation and training, Expatriate & Repatriate support and development, International compensation.

Reading List:

- Randall S. Schuler, Susan E. Jackson (2014), Strategic Human Resource Management: Blackwell Publishing.
- Jon M. Werner & Randy L. DeSimone (2007), “Human Resource Development” 4th edition, Thomson-South Western.
- Robert L. Mathis & John H. Jackson (2005), “Human Resource Management” 10th edition, Thomson-South Western.
- Carnevale, A.P., & Gainer, L.J.(1989). The learning enterprise, Alexandria, V.A; The American Society for Training and Development, Washington, D.C: Government printing office.
- Dr. Archana Srivatsava, V.P. Michael-92016)-Human Resources Management and Human Relations-Himalaya Publishing House
- P. Subha Rao,(2013)Human Resource Management in the New millennium-Himalaya Publishing House
- Dr. Rajashree shinde,Dr.A.Abhilasha,Dr.A..Ramakumar(2014) Himalaya Publishing House
- Dr. D.K. Bhattacharya(2015), Human Resource Development,Himalaya Publishing House

ELECTIVES - SEMESTER VI

HUMAN RESOURCE MANAGEMENT

Electives 1 – INDUSTRIAL RELATIONS

Objectives:

- To enable the students to understand the nature of grievances and indiscipline that exist in an organization.
- To help students have a clear understanding about industrial relations.

Unit 1: Introduction

10 hrs

Concepts of industrial relations –definition – characteristics – scope – factors influencing industrial relations - key players in a system of industrial relations– approaches to the study of industrial relations.

Unit 2: Industrial Conflicts

12 hrs

Definition of Industrial conflicts – causes – types of conflicts – strikes - lockout -picketing - gheraoing – prevention of strikes – works committees – labour welfare officer – code of discipline- collective bargaining – participative management – settlement of disputes – conciliation - arbitration.

Unit 3: Collective Bargaining

16 hrs

Definition –characteristics of collective bargaining – scope of bargaining agreements – steps in collective bargaining – collective bargaining in India - worker’s participation in management – characteristics – levels of participation – kinds of participation – joint councils –shop councils – Unit councils – plant councils- Indian experiences.

Unit 4: Trade Unions

12hrs

Definition – characteristics – functions and objectives of Indian trade unions – INTUC –AITUC – HMS – CITU – Problems facing Indian trade unions – solutions.

Unit 5: Grievance and Indiscipline

10 hrs

Grievance – nature and causes of indiscipline – grievance procedure – disciplinary procedure – indiscipline – measures to curb indiscipline.

Reading List:

- Mamoria C. B.,(2004), Dynamics of Industrial relations, Himalaya Publications,
- Venkataratnam, ,(2007) C. S. Industrial Relations: Text and Cases. Oxford University Press, Delhi.
- Michael Salamon (2012), Industrial Relations—Theory & Practice, Prentice Hall, London
- Bray, M, Deery,S, Walsh,J, and Waring P (2014), Industrial Relations: A Contemporary Approach, Tata McGraw Hill.
- Piyali Ghos, Shefali Nandan , (2014), Industrial Relations and Labour Laws, Tata Mc.Grawhill,
- Terry L leap (2015), Collective bargaining and Labour relations, Prentice Hall, London, 2nd Edition.

HUMAN RESOURCE MANAGEMENT

Elective 2 – INTERNATIONAL HUMAN RESOURCE MANAGEMENT

Objectives:

- To familiarize students the various aspects and strategies of international HRM.
- To help students have a clear understanding about various strategies in HRM.

Unit 1: Introduction

12 hrs

Nature of International HRM: Approaches to IHRM, difference between domestic HRM and IHRM-Pestle factors of domestic and IHRM

Unit 2: Human Resources Planning

12 hrs

Human resource planning in IHRM: Recruitment and selection, issues in staff selection of expatriates. Training and Development: Expatriates training, developing international staff and multinational teams. Expat Failure: Causes for failure. Repatriation: Repatriation process-successful expatriation and best practices

Unit 3: Performance Appraisal

12 hrs

Performance Management: Factors associated with individual performance and appraisal, methods of performance appraisal, Criteria used for performance appraisal of international employee, appraisal of host country nationals.

Unit 4: International Compensation

10 hrs

Meaning of International compensation, Principles, Objectives, Factors influencing International compensation Strategy, Compensation issues, Compensation approaches in different countries, Theories of compensation: Contingency theory, Resources based theory, Agency theory, and equity theory.

Unit 5: International HRM and Cross Cultural Management

14 hrs

Managing people in an international context: US. Cross cultural management: Definitions and concepts, Elements of culture, the growing importance of culture in organizations, culture and diversity, cross cultural issues in organizations. Cross – Cultural team work – Benefits and problems.-Culture shock.

Reading List:

- Aswathappa K(2011), Human Resource and Personnel Management, Tata McGraw Hill, New Delhi.
- Charles W L Hill (2014) International Business, Tata McGraw Hill, New Delhi.
- Cynthia D Fisher (2011): Human Resource Management, Houghton Mifflin Co.
- Ina Beardwell& Len Holden (2011), Human Resource and Personnel Management, McMillan.
- Peter J Dowling (et al): International Human Resource Management,(2000) South Western, Thomas Learning.
- Ashley, Pennington (2015), International Human Resource Management- Sage Publications

ELECTIVES - SEMESTER V

MARKETING MANAGEMENT

Elective 1 – CONSUMER BEHAVIOUR

Objectives:

- To acquire an understanding of the psychological processes.
- To underlie the effectiveness of marketing strategy in terms of impact on consumer behavior.

Unit 1: Introduction

10hrs

Meaning and Scope – need and importance – Consumer and customer – Various disciplines involved in the study of consumer behaviour – relevance in marketing – trends – market segmentation and consumer behaviour – VALS psychographic segmentation

Unit 2: Individual Determinants of Consumer Behaviour

15 hrs

Needs and Motivation: Meaning of Needs and Goals – Types & Systems of Needs- Maslow's Hierarchy of needs, Personality & Consumer Behaviour: Meaning and nature of Personality – Freudian and Trait theories of Personality – Self Concept - Self Images – Lifestyle and AIO inventories – Brand Personality. Perception: Meaning, Consumer Imagery – Brand Image - Perception of Quality, Perception of risk Learning & Cognitive Process: Meaning of Learning – Learning theories – Memory, attitude: Nature of consumer attitudes – components of attitudes – attitude formation and change

Unit 3: Socio-Cultural Environment

10 hrs

Reference groups and group dynamics – Cultural, sub-cultural and cross cultural influences – Implications of social class on consumer behaviour–Importance of family, family decision making and role of children in Consumer Behaviour

Unit 4: Consumer Decision Making Process

13 hrs

Stages in the consumer decision making process – personal influence and opinion leadership – Post purchase Behaviour– Cognitive Dissonance – Diffusion of innovations - Models of Consumer Behaviour – Consumer Research

Unit 5: Emerging Issues in Consumer Behaviour

12 hrs

Consumerism and Public Policy – Rights of Consumers – Ethical, Safety and environmental issues; Consumer Protection Acts 1986 –Consumer redressal cell- Consumer Behaviour and E-business – Online buyer behaviour.

Reading List:

- Jay, D.Lindquist & Joseph Sirgy, (2009). *Consumer Behavior*: Biztantra,Wiey dream tech Publication, New Delhi.
- Schiffman, L.G, &Kanuk, L.L. (2010). *Consumer Behavior*: Prentice Hall of India.
- Sontakki.C.N, (2006) *Consumer Behaviour*. Mumbai: Himalaya publishing House.
- Suja,R.N,(2011). *Consumer Behavior In Indian Perspective*.Mumbai:Himalaya Publishing House.
- Blackwell: Consumer Behaviour
- Assael Henry (2012): *Consumer Behaviour and Marketing Action*: Asian Books

MARKETING MANAGEMENT

Elective 2 – RETAIL MANAGEMENT

Objectives:

- To familiarize students with various aspects of Retailing process and innovative marketing strategies.
- To familiarize the students with the recent developments of retailing in India.

Unit 1: Introduction

12 hrs

Retailing and economic significance – functions of a retailer – types of retailers – trends in retailing – international retailing – retailing as a career – retail management decision proves – service retailing.

Unit 2: Retailing Environment

12 hrs

Theories of retail change: theory of natural selection in retailing, Theory of Wheel of retailing, General- Specific – General Cycle on Accordion Theory, Retail Life Cycle Theory – Multi Channel retailing – phase of growth of retail markets – Retail Mix – BCG Matrix-GE matrix

Unit 3: Consumer Behaviour and Retail Operations

14 hrs

Buying decision process and its implication on retailing – Influence of group and individual factors, Customer shopping behaviour, Customer service and customer satisfaction. Retail Operations: Stores Layout and visual merchandising, Stores designing, Space planning, Inventory management and Category Management.

Unit 4: E-Retailing

14 hrs

Non store retailing (e-retailing) - The impact of Information Technology in retailing - Integrated systems and networking – EDI – Bar coding – Electronic article surveillance – Electronic shelf labels – customer database management system.

Unit-5: Legal and Ethical issues in Retailing

08 hrs

Legal aspects in retailing, Social issues in retailing, Ethical issues in retailing.

Reading List:

- Suja Nair (2010), Retail Management, HPH.
- Swapna pradhan (2006), Retail management, Mcgraw Hill
- David Gilbert (2002), Retailing management, Pearson.
- S.K. Poddar & others (2012) – Retail Management, VBH.
- R.S Tiwari (2009), Retail Management, HPH.
- Ogden & Ogden (2013), Integrated Retail Management, Biztantra.
- Bernan Berry (2009), Retail Management, Prentice Hall.
- Weitz Levy (2010), Retail Management, Mcgraw Hill.

ELECTIVES - SEMESTER VI

MARKETING MANAGEMENT

Elective 1 – INTERNATIONAL MARKETING

Objectives:

- To understand the international marketing realities at global markets.
- To familiarize the student with vital dimensions of the marketing scenario.

Unit 1: Introduction to International Marketing

8 hrs

Characteristics, importance, motives, problems and factors affecting International Marketing. The economic inter-dependence of nations, the International Marketing tasks, International Marketing v/s Domestic Marketing, International orientations, internationalization stages, international marketing decisions, driving and restraining forces, participants in International Marketing,

Unit 2: International Marketing Environment

14 hrs

Analysis of Economic, Social, Political, Legal, Demographic, Cultural and Technological environment. International trading Environment; trade barriers, trade agreements, trading blocs, cartels and multi- national trade negotiations. Objectives of major regional groupings; EU, SAARC, GATT/WTO and Trade Liberalization, the Uruguay Round and an Evaluation of GATS, TRIMS, TRIPS, BRICS.

Unit 3: International Marketing Selection Strategies

10 hrs

Market Selection process, Determinants of Market selection, Process of market segmentation, Requisites of sound International Marketing segmentation, market entry strategies.

Unit 4: International Product & Pricing Decision

10 hrs

International Product Life Cycle (IPLC), IPLC Stages and characteristics, International Product Policy, Product strategies, globalization v/s localization, Marketing mix, factors affecting pricing, information requirements for export pricing, export price structure, steps in export pricing.

Unit 5: Logistics

18 hrs

Major decisions in International Marketing Communications, Product communication strategies, Problems in International Marketing Communication, Advertising and Regulation, International Marketing channel system, Types of foreign intermediaries, Factors influencing channel selection, Distribution issues and International Logistics. Instruments of trade policy; tariff and non- tariff barriers, exchange control. Ethical Issues in International Marketing.

Reading List:

- Francis Cherunilum, (2014) International Marketing, Himalaya Publishing House.
- Michael R.Zinkota & IlkkaARonkainen, (2012) International Marketing.
- Sunil Gupta & Kulbhnshan Chandel (2007) Internatioanl Marketing, Kalyani Publishers.
- Srinivasan R (2008) International Marketing OHI Learning Private Limited.

- Varshney R L & Bhattacharyya (2003) International Marketing Management, Sultan & Sons.

MARKETING MANAGEMENT

Elective 2 – ADVERTISING

Objectives:

- To familiarize students with the latest updates in media and advertisements.
- To enable student to understand the intricacies of creative and innovative advertising

Unit 1: Introduction

12 hrs

History of advertising – Advertising purpose and functions – Economic, social & ethical aspects of advertising – Advertising & the marketing mix, Advertising as a communication process – types of advertising – Major Institutions of Advertising Management.

Unit 2: Advertising and Campaign Planning

10 hrs

Marketing strategy & Situation analysis – Advertising plan; Advertising objectives –DAGMAR approach – Advertising strategy – Advertising campaign-planning process.

Unit 3: Creative Strategy & Advertising Budget

14 hrs

Creative styles: Rosser Reeves-USP; David Ogilvy’s-the brand image and William Bernbach-execution – The art of copywriting – Advertising copy testing – Creativity in communication, motivational approaches & appeals – Advertising budget process –Methods of determining Advertising appropriations.

Unit 4: Advertising Media Strategy

12 hrs

Role of media – types of media; their advantages and disadvantages – Media research & advertising decisions – media planning, selection & scheduling strategies.

Unit 5: Advertising Effectiveness & Organising Advertising Functions

12 hrs

Methods of measuring advertising effectiveness – Advertising research – structure & functions of an advertising agency – Selection & co-ordination of advertising agency; – Advertising regulations - E-advertising.

Reading List:

- Jefkins & Yadin (2000), Advertising, 4th Edition; Pearson Education, New Delhi.
- Manendra Mohan (2001), Advertising Management - Concepts & Cases; Tata McGraw Hill Publishing company Ltd, New Delhi.
- K. Venkataraman, Advertising & Media Management, SHBP.
- S.A.Chunnawalia & K.c.Sethia (2002), Foundations of Advertising - Theory & Practice, Himalaya Publishing House.
- Sonatakki (1996), Advertising, Kalyani Publishers
- Rayudu (2013), Media and Communication Management, HPH.
- Rajeev Batra, John. G.Myers. T. David.A. Aaker (1998), Advertising Management, 5th Edition, PHI Edition, New Delhi.