

**MANIPAL UNIVERSITY JAIPUR**  
**Faculty of Management and Commerce**  
**School of Business and Commerce**  
**Department of Commerce**  
***Bachelor of Commerce (B. Com.) - Syllabi 2024***

**SEMESTER I**

**COM1101: FINANCIAL ACCOUNTING - I [4 1 0 5]**

Conceptual and Regulatory Framework - Users of accounts and the objectives and the qualitative characteristics of financial statements; functions of financial and management accounts; purpose of accounting statements. Capital and revenue; cash and profit; income, expenditure, assets and liabilities. Tangible and intangible assets. Historical cost convention. Methods of asset valuation and their implications for profit measurement and the balance sheet. The regulatory influence of company law and accounting standards. Accounting Systems - Meaning, Features, Objectives, Process of Accounting; Book-keeping and accounting, Types of Accounts, Double entry system, Principles, Conventions, Concepts of accounting. Indian Accounting Standards: meaning overview of accounting standards difference between IAS & IFRS. Recording of Accounting Transactions - Journal, Subsidiary books: Cash book, sales book, Purchase book, Petty Cash book, Ledger, Trial balance and Rectification of errors. Preparation of Final Accounts – Trading account, profit and loss and balance sheet, statement of change in equity and manufacturing accounts. Depreciation accounting: Meaning and Purpose-Causes of Depreciation-Different methods of Depreciation Accounting - Straight line method, reducing balance method, annuity method, sinking fund method- Methods of Recording Depreciation in the books of accounts, Change of Method of Depreciation-Accounting Aspects. Accounting for non-profit organizations and professionals: Income and Expenditure Accounting, Receipt and payment Account. Account for Inventories – meaning, methods of inventory measurement (LIFO, FIFO, Average Cost and Weighted Average Cost method). Bank reconciliation statement: Introduction, Meaning-Cash Book and Pass Book-Causes for difference between Cash book and Pass book-Purpose of bank re-conciliation.

**References:**

1. CIMA Official Text.
2. T S. Grewal, *Double Entry Book Keeping System*, Tata McGraw Hill Publication, New Delhi, 2013.
3. R. Narayanswami, *Financial Accounting: A Managerial Perspective*, PHI Learning, 2013.

4. R. K. Bal & D. Ashutosh, *Financial Accounting for Professional Students*, S. Chand & Co. New Delhi, 2011.
5. S. N. Maheshwari, *Financial Accounting*, Vikas Public House Pvt. Ltd, New Delhi, 2013.
6. P. Shah, *Financial Accounting for Management*, Oxford University Press, 2011.

## **COM1102: PRINCIPLES OF BUSINESS MANAGEMENT [3 0 0 3]**

Management: Definition, Functions, Concept, Scope of Management, Nature of Management, Levels of Management, Managerial Skills, Roles of a Manager, Difference between Management and Administration. Evolution of Management Thoughts: Classical Approach- scientific management, Administrative Management and Bureaucracy. Neo-Classical Approach- Human relations movement and Behavioural approach. Modern Approach- Quantitative approach, Systems approach, and Contingency approach. Forms of organization – Sole Proprietorship, Partnership, Co-operative Organization, and Company. Functions of Management: Planning: Concept, Importance, Strategies, Planning Premises; Decision making, Management by Objectives (MBO), Process of Planning. Organizing: Concept, Importance, Process of Organizing, Types of Organizational Structures, Span of Management, Line and Staff Relationship, Centralization and Decentralization. Staffing: Concept, Scope of Staffing, Manpower Planning, Selection & Training, Performance Appraisal. Directing: Concept, Importance. Motivation: Concept, Importance, Maslow's Need Hierarchy theory, Leadership: Concept, Characteristics of Leadership, and Leadership styles. Communication: Types, Process, Channels and Barriers of Communication. Coordinating: Definition, Characteristics, Principles and Techniques of Coordination, Concept of Managerial Effectiveness. Controlling: Concept, Importance, Process of Controlling, Management Control Techniques, Effective Control Systems

### **References:**

1. P. R. Stephen, Mary Coulter, David De Cenzo, *Fundamentals of Management*, (9e), Pearson Education India, 2016.
2. J. K. Mitra, *Principles of Management*, Oxford Publication, 2017.
3. H. Koontz, *Essentials of Management*, Tata McGraw Hill Education, 2010.
4. Y. K. Bhushan, *Fundamentals of Business Organization and Management*, (9e) Sultan Chand & Sons, 2014.
5. P. C. Tripathi, *Principles of Management*, Tata McGraw-Hill Education, 2008.
6. H. Koontz, *Principles of Management*, Tata McGraw Hill Education, 2004.

### **COM1103: BUSINESS ORGANIZATION [3 0 0 3]**

The business organization, its stakeholders and the external environment, The formation and constitution of business organizations, The purpose and types of business organization, Stakeholders in business organizations, Political and legal factors affecting business, Macroeconomic factors, Micro economic factors, Social and demographic factors, Technological factors, Environmental factors, Competitive factors, Business organizational structure, functions and governance, The formal and informal business organization, Business organizational structure and design, Organizational culture in business, Committees in business organizations, Governance and social responsibility in business, Leading and managing individuals and teams, Leadership, management and supervision, Recruitment and selection of employees, Individual and group behavior in business organizations, Team formation, development and management, Motivating individuals and groups, Learning and training at work, Review and appraisal of individual performance, Personal effectiveness and communication, Personal effectiveness techniques, Consequences of ineffectiveness at work, Competence frameworks and personal development, Sources of conflicts and techniques for conflict resolution and referral, Communicating in business, Professional ethics in accounting and business, Fundamental principles of ethical behavior, Corporate codes of ethics, Ethical conflicts and dilemmas.

#### **References:**

1. M.C. Shukla, *Business Organization & Management*, S. Chand (G/L) & Company Ltd, December 2016
2. Neeru Vasishth, *Business Organization & Management*, Taxmann Publications Private Limited, July 2017.
3. Vijay Kumar Kaul, *Business Organization & Management*, Pearson Education, January 2018.
4. P. C. Tulsian, Vishal Pandey, *Business Organization & Management*, Pearson Education India, September 2016.

### **LCM1119: BUSINESS LAWS [4 0 0 4]**

Essential elements of legal systems: - Business, political and legal systems, International trade, international legal regulation and conflict of laws, Alternative dispute resolution mechanisms, International business transactions, Business Laws: Meaning of Business Laws, Laws and Business managers, Government and Business Relationship in India. Indian Contract Act 1872: Proposal, Acceptance, Promise, Consideration, Capacity to Contract, Breach of Contract, Remedies Against Breach of Contract, quasi contract, some important sections of Contract Act, Agency law, The Sale of Goods Act, 1930: Essentials of Contract of Sale, Sales, Conditions and Warranties, Passing of Property of Goods, Transfer of Title by Non Owners, Right of contract seller. Obligations of the

seller and buyer, and provisions common to both. Introduction to the UN Convention on Contracts for the International Sale of Goods and ICC Incoterms, Transportation and payment of international business transactions, Transportation documents and means of payment, The Consumer Protection Act, 1986: Salient feature, Definition of consumer; Grievance redressal machinery. Partnership laws including Limited Liability Partnership (LLP). Insolvency law: - Insolvency and administration.

#### **References:**

1. P.M. Rao "Mercantile Law for CPT Course, PHI Learning. (2011).
2. P.CTulsian "Mercantile Law for CPT Course", Tata McGraw Hill Publication
3. Kapoor N.D.; Elements of Mercantile Law, S. Chand, New Delhi.
4. Kuchal M.C, Business Law, Vikas Publishing House, New Delhi.

#### **COM1104: ECONOMIC ANALYSIS – I [3 0 0 3]**

Introduction: Problem of scarcity and choice: scarcity, choice and opportunity cost; production possibility frontier; economic systems. Economics: Meaning and Definition, Types of Economics, factors of production. Concept of Utility: Cardinal and Ordinal, Marginal, Average and Total Utility concepts, diminishing marginal utility, income and substitution effects. Demand and supply: law of demand, determinants of demand, shifts of demand versus movements along a demand curve, market demand, law of supply, determinants of supply, shifts of supply versus movements along a supply curve, market supply, market equilibrium. Elasticity: price elasticity of demand, calculating elasticity, determinants of price elasticity, other elasticities. Cost, Revenue and Production: Short run and Long run cost curves, Fixed cost, Variable cost, Total cost, Average fixed cost, Average variable cost, Average cost, Marginal cost; Relationship between Average cost and Marginal cost; Revenue: Basic concepts; Production – Meaning, Characteristics, Production Function; Law of Variable Production, Returns to scale. Elementary theory of markets: Perfect Competition, Pure Monopoly, Monopolistic Competition and Oligopoly.

#### **References:**

1. R G Lipsey, *Textbook of Positive Economics*, Weidenfeld & Nicolson.
2. P A Samuelson & William D Nordhaus, *Economics*, Irwin McGraw Hill.
3. Sundaram and Vaish, *Principles of Economics*, Ratan Prakashan Mandir.

### **LLC1110: COMMUNICATIVE ENGLISH [2 0 0 2]**

Communication- Definition, Process, Types, Flow, Modes, Barriers; Types of Sentences; Modal Auxiliaries; Tenses and its Usage; Voice; Reported Speech; Articles; Subject-Verb Agreement; Spotting Errors; Synonyms and Antonyms; One Word Substitution; Reading Comprehension; Précis Writing; Essay Writing; Formal Letter Writing; Email Etiquettes; Résumé & Curriculum Vitae; Statement of Purpose; Presentations.

#### **References:**

1. *Collins English Usage*. Harpers Collins, 2012.
2. Hobson, Archie Ed. *The Oxford Dictionary of Difficult Words*, Oxford, 2004.
3. D. Jones, *English Pronouncing Dictionary*, ELBS, 2011.
4. N. Krishnaswamy, *Modern English: A Book of Grammar Usage and Composition*, Macmillan India, 2015.
5. *Longman Dictionary of Contemporary English*, Pearson, 2008.
6. M. McCarthy, *English Idioms in Use*, Cambridge UP, 2002.
7. S. Mishra, C. Muralikrishna, *Communication Skills for Engineers*, Pearson, 2004.
8. *Oxford Dictionary of English*, Oxford UP, 2012.
9. N.D. Turton, J.B. Heaton, *Longman Dictionary of Common Errors*, Pearson, 2004.

### **CHY1003: ENVIRONMENTAL SCIENCE [3 0 0 3]**

Introduction: Multidisciplinary nature, scope and importance, sustainability and sustainable development; Ecosystems: Concept, structure and function, energy flow, food chain, food webs and ecological succession, examples; Natural Resources (Renewable and Non-renewable Resources): Land resources and land use change, Land degradation, soil erosion and desertification, deforestation; Water: Use and over-exploitation, floods, droughts, conflicts; Energy resources: Renewable and non-renewable energy sources, alternate energy sources, growing energy needs, case studies; Biodiversity and Conservation: Levels, biogeographic zones, biodiversity patterns and hot spots, India as a mega-biodiversity nation; Endangered and endemic species, threats, conservation, biodiversity services; Environmental Pollution: Type, causes, effects, and controls of Air, Water, Soil and Noise pollution, nuclear hazards and human health risks, fireworks, solid waste management, case studies; Environmental Policies and Practices: Climate change, global warming, ozone layer depletion, acid rain, environment laws, environmental protection acts, international agreements, nature reserves, tribal populations and rights, human wildlife conflicts in Indian context; Human Communities and the Environment:

Human population growth, human health and welfare, resettlement and rehabilitation, case studies, disaster management, environmental ethics, environmental communication and public awareness, case studies; Field Work and visit.

#### References:

1. R. Rajagopalan, *Environmental Studies: From Crisis to Cure*, Oxford University Press, 2016.
2. A. K. De, *Environmental Studies*, New Age International Publishers, New Delhi, 2007.
3. E. Bharucha, *Text book of Environmental Studies for undergraduate courses*, Universities Press, Hyderabad, 2013.
4. R. Carson, *Silent Spring*, Houghton Mifflin Harcourt, 2002.
5. M. Gadgil & R. Guha, *This Fissured Land: An Ecological History of India*, University of California Press, 1993.
6. Martha J. Groom, K. Meffe Gary and Carl Ronald Carroll, *Principles of Conservation Biology*, OUP, USA, 2005.

## SEMESTER II

### COM1201: COST ACCOUNTING [3 1 0 4]

Cost Accounting: Concept of Cost, objectives, functions, Types of Cost, Distinctions between Financial, Management accounting and Cost Accounting, Elements of Cost. Preparation of cost sheet

Material Cost: Purchasing, receiving and storage of material, Inventory control techniques-stock levels, EOQ, ABC analysis. Pricing of material issues-pricing methods-FIFO, LIFO and Average methods.

Recording of Labour Cost: methods of payment of wages including incentive plans - Halsey and Rowan plans, Taylor s Piece Rate method

Overhead: Classifications allocation, apportionment, re-apportionment, and absorption of overhead costs.

Methods of Costing: Job costing. Contract Costing. Process costing (process losses, Joint and By-products, Inter-Process Profits, Costing of Work-in-Progress) Operating Costing (only for transport services)

#### References:

1. Jawaharlal & Srivastawas, *Cost Accounting*, McGraw Hill Education (India) Pvt. Ltd., 2012.
2. N. K. Agarwal, *Cost Accounting*, Asian Books.
3. M. N. Arora, *A Text Book of Cost & Management Accounting*, Vikas Publishing House Pvt Ltd., New Delhi.
4. A. K. Bhattacharya, *Principles & Practice of Cost Accounting*, PHI Learning, 2012.
5. Oswal, Rajpurohit & Maheshwari, *Cost Accounting*, Ramesh Book Depot Jaipur.

### **COM1202: FINANCIAL ACCOUNTING –II [4 1 0 5]**

Sectional Balancing and Self Balancing systems. Accounts from incomplete records (Single entry system). Accounting for empty containers. Voyage Accounts. Insurance Claim: Loss of Stock & Consequential Losses. Royalty Accounts. Hire Purchase and installment payment systems. Branch Accounting. Departmental Accounting. Investment Accounts. Partnership Accounting: General, Admission of Partner, Retirement and Death of Partner, Dissolution of Firm, Insolvency of partners, Piecemeal Distribution, Sale of Business and Amalgamation of Firm, Conversion of Partnership into a Limited Company.

#### **References:**

1. Shukla M.C., Grewal T.S, and S.C.L Gupta: Advanced Accounting, S. Chand & Co. New Delhi.
2. R L Gupta, and M Radhaswamy: Financial Accounting, Sultanchand & Sons, New Delhi.
3. Maheswari S. N: Financial Accounting, Vikas Publishing House, New Delhi.
4. Jain, Khandelwal, Pareek & Dave, Financial Accounting, Ajmera Book Co., Jaipur.
5. Rajpurohit & Joshi, Financial Accounting, RPP, Jodhpur.

### **COM1203: ECONOMIC ANALYSIS – II [4 0 0 4]**

Circular Flow of Income, Economic Sectors, Growth and Development defined. National Income – Meaning, Concepts, Methods of measuring NI with its limitations. Business Cycles Theory, Inflation: Meaning, Types, Causes & effects of Inflation, Measures to control inflation, , Deflation: Meaning, Difference between Inflation and Deflation and Stagflation. Theory of Unemployment and Income, Elementary Keynesian Economics [Marginal Propensity to consume, Marginal Propensity to Invest, Multiplier, Accelerator], Money Supply, Elementary Monetary policy and Elementary Financial Policy.

## References:

1. M. C. Vaish, *Macro Economic Theory*, Vikas Publishing House Pvt Ltd., Delhi, 2014.
2. R. J. Barro, *Macro Economics*, PHI Learning Pvt. Ltd., Delhi, 2012.
3. E. Shapiro, *Macroeconomic Analysis*, Galgotia Publication Pvt. Ltd., 2013.
4. D. N. Diwedi, *Macroeconomics Theory and Policy*, Tata McGraw Hill Education Pvt. Ltd., New Delhi, 2012.
5. E. D. Souza, *Macroeconomics*, Pearson, New Delhi, 2012.
6. M. L. Jhingan, *Macro Economic Theory*, Vikas Publishing House Pvt Ltd., Delhi, 2013.

## COM1204: BUSINESS COMMUNICATION [3 0 0 3]

Business Communication - Meaning, Nature, Scope, Objectives, process; Essentials/principles of good communication; Factors affecting communication, Types of Business Communication- Formal v/s Informal, interpersonal v/s Intrapersonal, Verbal v/s non-verbal; individual v/s group, Grapevine Communication. Types of Non-Verbal Communication – Facial expressions, Gestures; Paralinguistics, Body Language & Posture, Kinesics, Proxemics, Haptics. Effective Listening: Principles and factors affecting the listening, qualities of a good listener.

Building Good Business Writing - Business Letters: Types & essentials of business letters, planning the letter and their execution, resume writing and cover letter writing, Report Writing, Email Writing – Structure, Language. Enhancing Communication Skills through Mock Interviews, Meetings, Group Discussions, and practicing presentation skills

## References:

1. Meenakshi Raman and Singh Prakash, *Business Communication*, Oxford University Press, New Delhi
2. R.K. Madhukar; *Business Communication*, Vikas Publishing House.
3. Ronald B. Adler & George Rodman; *Understanding Human Communication*, Oxford publication.

## COM1205: FUNDAMENTALS OF ENTREPRENEURSHIP & INNOVATION [3 0 0 3]

Entrepreneurship: Meaning, Definition, Characteristics of Entrepreneurship, Need of Entrepreneurship, Entrepreneur: Meaning, Definition, Nature of Entrepreneur, Type of Entrepreneur, Entrepreneur Vs Entrepreneurship, Types of Entrepreneurships, Stages in entrepreneurial process and Functions of an Entrepreneur. Qualities of a successful entrepreneur.



Origin and development of Entrepreneurship in India. Theories of Entrepreneurship: Sociological Theories, Economic Theories, Cultural Theories, Psychological Theories. Entrepreneurial Development Program (EDP): Role of central government and state government in promoting entrepreneurship. Schemes, and Grants provided by government of India for Entrepreneurship Development. Roles and responsibility of an entrepreneur. Snap Shot of a few Selected Successful 1st generation entrepreneurs. Promotion of a Venture, Opportunities Analysis, External environment analysis: Economic, Social, Technological and Competitive factors. Legal requirements for establishment of a new venture, sources of funds and documents required for registering a new venture. Role of Special financial Institutions in Entrepreneurship. Preparation of a Project. Business models: Concept, Components of business model, Types of business models, Developing a business plan. E-Business: Concept, Social networks, E-commerce, Elements of web marketing strategy. The social entrepreneurship: Concept, characteristics and types.

#### **References:**

1. Arora, R. and Sood, S.K. Fundamentals of Entrepreneurship and Small Business Management. Kalyani Publishers, Ludhiana.
2. Desai, V. Small-Scale Industries and Entrepreneurship. 3/re, Himalayan Publishing House, Mumbai.
3. Ramachandaran, K. Managing a New Business Successfully. Global Business Press, New Delhi.
4. Gupta C B and Khanka S, [Entrepreneurship & Small Business Management](#), Sultan Chand and Sons, New Delhi.

#### **COM1230: INFORMATION TECHNOLOGY & ACCOUNTING (LAB BASED) [1 0 4 3]**

Data and Information, Quality of Information, Level of Information. An overview of Accounting Information system (AIS). AIS and Business Organization, Accounting Procedures and Controls in Computer Environment, Audit of Accounting System using Computer.

Introduction to MS Excel>Create workbooks, Modify workbook content, Modify worksheet content, Arrange multiple workbook windows, Add buttons to the Quick Access Toolbar, Enter and revise data, Move data within a workbook, Find and replace data, Correct and expand upon worksheet data, Define Excel tables, creating of one way tables and two way table, Format cells, Apply workbook themes and Excel table styles, Add images to worksheets, Add headers and footers to printed pages, Creation of Frequency tables and data interpretation using excel. Prepare worksheets for printing. Print worksheet, Name groups of data, create formulas to calculate values, summarize data, Find and correct errors in calculations, manipulate worksheet data, Sort worksheet data, look up information in a worksheet, Use workbooks as templates for

other workbooks, consolidate multiple sets of data into a single workbook, define an alternative data set, Analyse data dynamically by using Pivot Tables, V-look up, creating of Voucher, Include Office documents in workbooks, Store workbooks as parts of other Office documents, create hyperlinks, share workbooks, protect workbooks and worksheets, authenticate workbooks, Save workbooks for the Web.

**References:**

1. Singh, Sukhbir: Fundamentals of Computer, BPB
2. Alexis Leon and Mathews Leon: Fundamentals of Information Technology, Vikas Publication House
3. Reading Material of Manipal Pro Learn Advanced MS Excel Program.

**COM1270: TERM PAPER [0 0 4 2]**

Every student will undertake library study on any topic of his/her choice under the guidance of a faculty member and prepare a term paper and give a presentation on that topic and will be evaluated on the basis of presentation, contents and query handling.

**SEMESTER III**

**COM2101: ADVANCED ACCOUNTING [3 1 0 4]**

Accounting for Financial asset and Instrument, Agricultural Farm Accounting, Hotel Accounting, Accounting for Inflation, Fund Based Accounting, Economic Value Added (EVA) Statement, Value Added Statements, Productivity Accounting: Input output relationship and their Accounting. Human Resource Accounting: Concepts, Methods, Evolution and Reporting. Introduction to government accounting and Fund based accounting. Social accounting and Environmental accounting.

**References:**

1. J. R. Batliboi, *Advanced Accounting*, India Printing Work, Bombay Latest Edition.
2. M. C. Shukla & Grewal, T.S. *Advanced Accounts*, Vol-2, 17e, S. Chand Publishing,
3. R. L. Gupta, *Advanced Accountancy*, 13e (English), S. Chand Publishing, Vol. II
4. H. Chakraborty, *Advanced Accountancy*, Oxford University Press, Calcutta.
5. William Pickles, *Accountancy*, (5e) Financial Times Prentice Hall.

## **COM2102: PRINCIPLES OF MARKETING [ 3 0 0 3]**

Introduction to marketing management: Concept, Importance, Scope, Core marketing concepts, Company orientation toward the marketplace, Marketing mix. Value delivery process, Value chain, Corporate and division strategic planning, Strategic business unit planning. Scanning of marketing environment. Market segmentation, Targeting and Positioning (STP). Product: Product levels, Product classification, Product differentiation, Product mix, Product life cycle, new product development. Pricing: Concept, Factors influencing pricing, Process, and methods of pricing. Distribution Channels: Concept, Importance, Marketing flows in marketing channels, Selection and management of distribution channels, marketing systems. Wholesaling and Retailing: Concept, Functions, and types. Promotion Mix: Advertising, Sales promotion, Personal selling, Publicity and Public relation, Direct marketing. Marketing Research: Concept, Purpose, Research Process, and techniques of research. Contemporary issues in marketing: Green marketing, Digital marketing, social marketing

### **References:**

1. Kotler, P., Keller, K.L. Koshy, A. & Jha, M. (2012). Marketing Management: A South Asian Perspective: 14th Edition, Pearson Publication.
2. Ramaswamy, V.S. & Namakumari, S. (2013). Marketing Management, 5th Edition Mc Graw Hill India.
3. Baines, P. (2015). Chris fill, Kelly Page, Piyush Sinha, Marketing, Asian Edition. Oxford University Press.
4. Saxena, R. (2012). Marketing Management, 4th Edition, Tata McGraw Hill Education.

## **COM2103: AUDITING [3 0 0 3]**

Auditing: Audit Programs; Auditor's working papers, Test checking and routine checking. Elementary knowledge of Management Audit, Operational Audit, Efficiency Audit, Corporate Social Audit. Rights, Duties and Liabilities of an auditor and rules. Investigation: Investigation on behalf of perspective purchaser of business, banker and prospective. Internal Control: evaluation of internal control; internal Check and internal audit, Internal control regarding sales, Purchases, Assets, Liabilities and salaries and wages, Vouching. Verification and Valuation of assets and liabilities, Audit Reports and Audit Certificates. Audit of Joint Stock Companies: Appointment, Removal and Remuneration of company auditor, Audit of share capital, debentures and managerial remuneration, Audit of Government Companies with reference to Section 619 of the Company Act 1956. Divisible Profits Including Audit of Reserves & Provisions.

### **References:**

1. A. Kumar, R. Sharma, *Auditing theory & Practice*, Atlantic Publishing.

2. S. Goyal, *Text book of auditing: Theory & Practice*, Subline publishing
3. S. K. Basu, *Fundamental of Auditing*, Pearson publication.
4. Jain, Khandelwal & Pareek, *Auditing*, Ramesh Book Depot.
5. Spicer and Pegler: *Practical Auditing by W.W. Bigg*, Indian Edition by S.V.Ghatalia, Allied Publisher
6. J. R. Batliboi, *Principles and Practice of Auditing*, Standard Accountancy Publication, P. Ltd., Bombay
7. B. N. Tandan, *A hand book of practical Auditing*, S. Chand & Co. Delhi
8. Kamal Gupta, *Contemporary Auditing*, Tata McGraw Hill Publishing Co.
9. Brain Jenkins & Anthony Pinkney, *An Audit Approach to Computers*, The Inst. Of Chartered Accountants In England and Wales
10. Vyas and Vyas, *Auditing*

#### **COM2104: HUMAN RESOURCE MANAGEMENT [3 0 0 3]**

Human Resource Management: Concept and functions of HRM, competencies of HR manager, organization of HR department, HR policies, Emerging challenges of human resource management: workforce diversity, work life balance. Acquisition of Human Resource: Human Resource Planning; Job Analysis: Job Description and Job Specification; Recruitment: concept and sources, Selection: concept, process, testing and interview; Placement and Induction. Training and Development: Concept and importance; Training Need Analysis; Designing training programmes; training methods; Management development programmes; Evaluating training effectiveness; Challenges in training and development; Career Planning. Compensation & Integration: Concept of Compensation, HR policies; Job evaluation; Methods of wage payments and incentives plans; Fringe benefits; Motivation and Morale; Conflicts; Grievance Procedure; Handling Discipline; Separation: Separation Process, Lay off, Retrenchment, Dismissal and Discharge. Performance Management: Performance Management Concept; Objectives and Characteristics of Performance Management; Performance Appraisal and Performance Management; Methods of Performance Management; Monitoring performance and reporting, Performance analysis and Behavioral aspects, Performance measurement and control, Criteria for measuring PM; Performance Management Practices of Different Companies.

#### **References:**

1. Aswathappa, K., Human resources and Personnel Management, Tata McGraw Hill, New Delhi.

2. Dessler. G. and Varkkey, B., Human Resource Management, Pearson Education, Delhi.
3. Chhabra, T.N., Human Resource Management, Dhanpat Rai & Co., Delhi.
4. Decenzo, D.A. and Robbins, S.P., Fundamentals of Human Resource Management, Wiley, India.
5. Rao, V.S.P., Human Resource Management: Text and Cases, Excel Books.
6. Gupta, C.B., Human Resource Management, Sultan Chand & Sons, Delhi.

### **COM2105: DIRECT TAX (TAXATION – I) [4 1 0 5]**

Introduction & Definitions of Basic Terms, Tax administration & Authorities, Residential status and incidence of tax, Agricultural Income, Exempted Incomes, Computation of taxable income under the Salary head, House property head, Business or profession head, Capital gain head, other sources head. Aggregation of clubbing of Income, Set off and Carry Forward of Losses. Deductions from gross total income. Computation of total income and tax liability of an individual. Assessment procedure of Online return filling.

#### **References:**

1. Choudhary P; Income Tax, Choudhary Prakashan, 2015, Jaipur.
2. Ahuja G, Gupta R. Systematic approach to Income Tax, service Tax & VAT, Bharat Law House Pvt. Ltd. New Delhi.
3. Singhanian V.K., Singhanian M; Student Guide to Income Tax, Taxmann Publication Pvt. Ltd., 2015.

### **COM2140: CUSTOMER RELATIONSHIP MANAGEMENT [3 0 0 3]**

Customer Relationship Management (CRM): Concept, Nature, Scope, Development of CRM Practices, Advantages of CRM, Types of CRM, Factors influencing CRM growth, CRM Strategies for developing and sustaining relationships. CRM Comprehensive and implementation model: CRM comprehension, Components of CRM programme, CRM value chain, CRM process. Managing customer lifecycle: Concept, importance, customer acquisition, customer retention and development. Customer Satisfaction: Meaning, components, models, Scales, and models for measuring customer satisfaction. Customer loyalty: Concept, significance, dimensions, and determinants of loyalty. Strategic framework for CRM: concept of customer portfolio management (CPM), basic disciplines of CPM, customer portfolio models, customer experienced value, sources of customer value, value through marketing mix, service quality determinants and SERVQUAL gaps model, managing customer experience. Information technology in CRM: e-CRM

concept, advantages, functional components of CRM solution, Applications of e-CRM, Database management, Database construction, Data warehousing, data mining. CRM in Service Sector: Growth of services in India, Status of Customer Relationship Management in service industry in India; Customer Relationship Management in Banking and Financial Services and CRM in Insurance Sector.

**References:**

1. Alok Kumar Rai (2013). Customer relationship management: Concepts and cases. PHI Learning Pvt. Ltd.
2. Francis Buttle & Stan Maklan (2019) Customer Relationship Management: Concepts and Technologies, Routledge Publishers.
3. Jagdish N.Sheth, Atul Parvatiyar & G.Shainesh(2017). Customer Relationship Management, Emerging Concepts, Tools and Application, Tata McGraw Hill Education.
4. Shamsheer Singh (2018). Customer Relationship Management: A Corporate Strategy, Himalaya Publishing House Pvt. Ltd.

**COM2141: RESEARCH METHODS IN MANAGEMENT [3 0 0 3]**

Purpose of research, Characteristics of good research, Types of research, Steps in the research process. Problem Definition: Meaning of research problem, Guidelines and criteria for selecting a problem, Techniques for formulating a research problem. Objectives; Research Process; Types of Research (Quantitative & Qualitative only), Research Designs; Hypothesis, Sampling: Meaning, Types of Sampling. Determination of Sample Size. Data Collection Method: Observational, Questionnaire, Interviews & Schedule. Data Processing: Classification, Tabulation, Coding of Data, Diagrams, Meaning of Level of Significance. Analysis of Data: Central Tendency, T-Test, ANOVA, Non-Parametric Tests: Chi Square test. Report writing.

**References:**

1. Donald R. C, Pamela S. S. Business Research Methods, Tata McGraw Hill Publication, New Delhi.
2. Kothari C.R. (2006). Research Methodology Methods and Techniques, New Age International Publication, New Delhi.
3. Sharma K.R.; Operational Research & Quantitative Techniques, Kalyani Publications.
4. Kapoor V.K.; Operational Research, Sultan Chand & Co.

## **COM2142: FINANCIAL STATEMENT INTERPRETATION [3 0 0 3]**

FINANCIAL STATEMENT ANALYSIS: Objectives, Importance and Limitations.

Comparative Statements, Common Size- Income Statements and Balance Sheet analysis, Trend Analysis.

RATIO ANALYSIS: Classification of Ratios, Advantages and its limitations, Liquidity Ratios, Profitability Ratios, Activity Ratios, Solvency Ratios.

FUND FLOW STATEMENT: Meaning, Concept of Fund, Meaning of Flow of Fund, Techniques and preparation, Uses, Limitation.

CASH FLOW STATEMENT: Meaning, Objective, Preparation, and analysis of Cash Flow Statement (as per AS 3) (Direct and Indirect Method), Limitations

Comparison of Fund Flow and cash Flow Analysis

### **Reference:**

1. Dr. John Robertson - Financial ratio analysis - John Robertson publishers
2. K. R. Subramanyam - Financial Statement Analysis – Mc Graw Hill

## **COM2143: PROJECT PLANNING AND CONTROL [3 0 0 3]**

Project: Meaning, Definition, Characteristics, Project Identification: Project Ideas, Screening of Ideas, Environmental Scanning And Opportunity Analysis, Project Life Cycle, Project Feasibility Analysis: Market Technical And Financial Analysis. Causes of Project Failure. Social Cost Benefit Analysis. Project Organization Structure, Setting Up of Organization Structure, Project Manager: Qualifications, Selections and Training; Role & Responsibility of a Project Manager. Marginal Costing Technique for Project Management, Project Evaluation Under Risk & Uncertainty: Risk Adjusted Rate Method, Certainty Equivalent Method, Probability Method, Sensitivity Analysis. Project Control: - Time Control- Scheduling and Control by Network Techniques like PERT & CPM, Cost Control- Budgetary Controls. Project Budgeting Techniques: Pay-Back, Average Rate of Return , Net Present Value & Internal Rate of Return.

### **References:**

1. Project Management: Prof. N.P. Agarwal, Dr. B.K. Sharma
2. Project Management: Dennis Lock (Gower Publishing)
3. Project Management: Harvey Maylor (Pearson Publication)
4. Project Management: Prasanna Chandra (TMH)

5. Project Management: R. Pannarselvam, P. Senthilkumar (PHI)
6. Project Management: Gray, Larson & Desai (TMH)

## SEMESTER IV

### **COM2201: CORPORATE ACCOUNTING [3 1 0 4]**

Introduction to Corporate Accounting- Meaning, concept, advantages, scope.

Share Capital: Meaning- Kinds of Shares, Recent developments in public issue of shares, Issue of Shares and Debentures, Forfeiture and reissue of Shares, Right Issue. Redemption of Preference Shares, Buy – Back of Shares. Underwriting of Shares and Debentures. Redemption of Debentures, Acquisition of business. Profit or Loss Prior to Incorporation, Preparation of Final Accounts of Companies. Statements of Affairs (including deficiency/surplus Account) and Liquidator's Final Statement of Account of the winding up..

#### **References:**

1. M. C. Shukla, T. S. Grewal, S. C. L. Gupta, *Advanced Accounting II*, S. Chand & Co. New Delhi.
2. R. L. Gupta, M. Radhaswamy, *Financial Accounting*, Sultan Chand & Sons, New Delhi.
3. S. N. Maheshwari, *Financial Accounting*, Vikas Publishing House, New Delhi.
4. Jain, Khandelwal, Pareek & Dave, *Corporate Accounting*, Ajmera Book Co., Jaipur.
5. Rajpurohit & Joshi, *Corporate Accounting*, RPP, Jodhpur.

### **COM2202: INDIRECT TAXES (TAXATION – II) [3 1 0 4]**

Constitutional framework of Indirect Taxes before GST (Taxation Powers of Union & State Government); Concept of VAT; Major Defects in the structure of Indirect Taxes prior to GST; Rationale for GST; Structure of GST ( SGST, CGST, UTGST & IGST); GST Council, GST Network, State Compensation Mechanism, Registration. Levy and collection of GST, Taxable event- "Supply" of Goods and Services; Place of Supply: Within state, Interstate, Import and Export; Time of supply; Valuation for GST- Valuation rules, taxability of reimbursement of expenses; Exemption from GST; Composition Scheme and concessional rate scheme; Classification of Goods and Services: Composite and Mixed Supplies; Input Tax Credit Eligible and Ineligible Input Tax Credit; Apportionments of Credit and Blocked Credits; Payment of Taxes; Refund; Doctrine of unjust enrichment; TDS, TCS. Reverse Charge Mechanism, Job work. Procedures Tax Invoice, Credit and Debit Notes, Returns, Audit in GST, Assessment: Self-Assessment, Summary and Scrutiny. E-way



bills, zero-rated supply, Offences and Penalties, Appeals. Custom Duty: Introduction, Definition, Nature and types of duties, Export incentive scheme.

**References:**

1. Gupta, S.S. , GST- How to meet your obligations (April 2017), Taxmann Publications
2. The Central Goods and Services Tax, 2017
3. The Constitution (One hundred and First Amendment) Act, 2016
4. The Integrated Goods and Services Tax, 2017

**COM2203: FINANCIAL MANAGEMENT [3 1 0 4]**

Introduction: Meaning, Nature, Scope and Objectives of Financial Management, Agency Problems, Financial Manager's Role, Time Value of Money. Investment Decisions: Nature of Investment Decisions, Types of Investment Decisions, Capital Budgeting – Meaning, Importance, Process, Cash Flows vs Accounting Profit, Capital Budgeting Techniques – Pay Back Method, Discounted Pay Back Method, Accounting Rate of Return, Net Present Value Method, Internal Rate of Return (IRR) and Profitability Index. Financing Decisions: Sources of long-term financing, Cost of Capital- Concept, Definition and Importance, Types of costs, Measurement of Specific Costs - Cost of Equity, Cost of Retained Earnings, Cost of Preference Shares, and Cost of Debt. Computation of Overall Cost of Capital, Weighted Average Cost of Capital (WACC), Capital Structure and Valuation: Meaning of Capital Structure, Determinants of Capital Structure, Capital Structure Theories – Definitions, Net Income Approach, Net Operating Income Approach, Modigliani Miller Approach, and Traditional Approach. Leverage: Meaning, Operating Leverage, Financial Leverage, Combined Leverage, EBIT-EPS Analysis. Dividend Decision: Theories for Relevance and irrelevance of dividend decision for corporate valuation, Walter's Model, Gordon's Model, MM Approach, Cash and stock dividends. Dividend policies in practice.

**References:**

1. Khan M. Y. and Jain P. K. - Financial Management - Tata McGraw-Hill Publishing
2. Pandey I. M. - Financial Management - Vikas Publishing House Pvt Ltd.
3. James C. Van Horne and John M. Wachowicz, Jr. - Fundamentals of Financial Management- Pearson Education Limited

### **LCM2219: COMPANY LAW AND SECRETARIAL PRACTICE [3 0 0 3]**

A brief history of Indian Companies Act: Types of Companies - Private Company, Public Company, Remuneration, Small Company, Subsidiary Company Formation of public limited Company. Memorandum and Articles of Association. Prospectus, Share, Share Capital, Allotment, Membership Borrowing Power: Debenture – issue, floating and fixed charge; registration of mortgage and charges. Directors, Managing Directors and Mangers, Company Management, Prevention of Mismanagement and Oppression, Company Secretary: Appointment, Position, rights, duties and liabilities. Winding up of Company, Company Meetings. Secretarial Practice and Law relating to formation Issue, allotment, forfeiture and transfer of shares, payment of dividend, Resolutions, Notices, Agenda, Quorum and Minutes, Director's Report. Meeting: Types, Requisites of a valid meeting, Members' Meeting: Statutory, Annual General Meeting, Extraordinary General Meeting. Provisions Special resolution regarding Reserve, Net-worth, Officer who is in default, Authentication of documents, proceedings and contracts, Prohibition on Buy-back of shares, Appointment of Additional Director, Contribution to Political parties, Loan to Directors etc., Restriction on non-cash transaction with directors, and Key Managerial Personnel.

#### **References:**

1. Singh A: Indian Company Law, Eastern Book Company (2014).
2. Kuchhal M.C.: Secretarial Practice, Vikas Publishing House.
3. Kuchhal M.C.: Modern Indian Company Law, Vikas Publishing House.
4. Mathew, [MJ](#) Company Law and Secretarial Practice, R B S A Publishers.
5. Kapoor. N.D.: Company Law and Secretarial Practice, Sultan Chand & Sons.

### **COM2240 FINANCIAL ACCOUNTING USING TALLY ERP 9 [Lab Based] [1 0 4 3]**

Computerized Financial Accounting: Journalizing the transactions, Trial Balance & final Accounts (Trading, Profit & Loss and Balance Sheet), Adjustment entries, Display and reporting of accounting statements, Preparation of Project using all practical tools. Traders Financial A/c: Customer supplier profile, sales, purchase, voucher entry as per types of voucher, B/R, Outstanding report, Interest calculation. Inventory Management: store ledger, Display and reporting of Inventory statements. Accounting with Inventory: Need and importance of updating inventory with accounting entries, Vouchers for combined entries, creation of stock and ledger items, precautions of inventory reports in different styles. Data Maintenance: Tax Accounting: Fringe Benefit tax, TDS, VAT, CST, Excise Duty, Service Tax, Payroll accounting. Introduction of Various Accounting Software's.

## References:

1. A.K. & K.K. Nadhani, *Implementing Tally 9*, BPB Publications.
2. Dinesh Maidasani, *Mastering Tally ERP 9*, Laxmi Publications.

## COM2241: MONEY AND BANKING [3 0 0 3]

Money and Evolution of Money: Explains the nature of money, describes the origin of money, identifies the demand for money. Credit Creation: Describes industrial credit, Defines consumer credit, explains the meaning of government credit, Describes moral credit. Commercial Banking: Explains the history of commercial banks, describes the role of commercial banking, and explains the nationalization of banks. Describes the progress of commercial banking after nationalization, Defines commercial banks, explains the noncommercial banks in India, Describes the drawbacks of commercial banking. Indian Banking: Describes the banking structure in India, Explains the working of Indian Banks Association (IBA), identifies the sources of funds for Indian banks, explains the functioning of Indian banks, and describes the activities of banks. Reserve Bank of India (RBI): Explains the meaning and functions of RBI, Describes the role of RBI, Discusses the RBI's interface with banks, Explains RBI and monetary policy, Describes the bank rate policy and variable reserve ratio. Monetary Policy: Explains the meaning of monetary policy, describes the goals objectives and targets of monetary policy, discusses the indicators and the transmission mechanism, and describes the instruments of monetary policy.

## References:

1. Jansen Dennis, *Money and Banking*, AITBS, New Delhi.
2. Baye Michael, *Money and Banking*, AITBS, New Delhi

## COM2242: FINTECH [ 3 0 0 3]

introduction to financial system- financial Services and macroeconomic Variables- Payment and settlement System, Money and Digital Currency, Introduction to FinTech- Insights into the financial technology revolution and disruption. Understand the innovation and opportunities therein, How FinTech has disrupted the Banking System-operational changes, competition vs collaboration, Cyber Security and Cryptography- Understand issues of using technology in providing services and the strategies to overcome those issues, Blockchain and Cryptocurrencies– Understanding of Blockchain technology, its potential and application, Cryptography and Other Technologies: Application of Cryptography to Blockchain–Using hash functions to chain blocks-Digital Signatures to sign transactions – Using hash functions for Proof-of-Work Cryptocurrencies Insurance Services and InsurTech- Fundamentals of insurance — policy creation, underwriting, and claim management, InsurTech as a disruptor to the industry, Alternative Lending- P2p Lending and Crowd Sourcing. FinTech Regulation and RegTech - Introduction - FinTech Regulations Evolution of RegTech – RegTech.

## References:

1. Pathak Bharti, The Indian Financial System- Markets, Institutions and Services, 2E, Pearson Publication William, Jacob, FinTech: The beginners guide to Financial Technology, 2016
2. Christi, Susanne & Barberis, Janos, The Financial Technology Handbook for Investors, Entrepreneurs and Visionaries – (Wiley, 2016)
3. Sironi, Paolo Fintech Innovation: From Robo-Advisors to Goal Based Investing and Gamification - (Wiley, 2016)
4. Narayanan Arvind, Bonneau Joseph, Felten Edward, Miller Andrew, Goldfeder Steven, Bitcoin and Cryptocurrency Technologies: A Comprehensive Introduction, Princeton University Press, 2017
5. Diedrich Henning, Ethereum: Blockchains, Digital Assets, Smart Contracts, Decentralized Autonomous Organizations, CreateSpace Independent Publishing Platform, 2017
6. Stelios Satya, The Cryptocurrency Handbook: FAQs and how to choose the right Cryptos, 2018

## SEMESTER V

### COM3101: MANAGEMENT ACCOUNTING [3 1 0 4]

Introduction, Definition, Meaning, Scope of Management Accounting. Relationship between Cost and Management Accounting.

Marginal costing and managerial decisions: The basic concept of Marginal Cost and Marginal Coasting, Difference between Marginal costing and Absorption costing, Break Even Analysis, - Meaning and Importance, Break even charts and profit charts, P/V ratio - Cost Volume Profit Analysis- Margin of Safety-Angle of Incidence- Problems in Marginal costing, application of marginal costing in decision making.

Standard Costing and Variance Analysis: Concept of Standard Costs and actual cost, Application and Uses, All Variances: Material, Labor, Overhead, Profit and Sales Variances.

Budgets and Budgetary Control: Definition, Objectives, Advantages. Preparation of Budget Manual, Key Factor. Limitations, Preparation of different classes of Budgets, Budgetary Control Reports. Introduction of zero-Based Budgeting and Performance Budgeting,

Responsibility accounting: Meaning and Objectives, Responsibility centres, Types, Expenses Centre, Profit Centre, Investment Centre.

## References:

1. Manmohan & Goyal, S.N: Principles of Management Accountancy, Sahitya Bhawan, Agra.
2. Anthony, R.N. and Welsh, G.A.: Fundamentals of Management Accounting, Richard D. Irwin, 3rd Edition, 1981.
3. Horngren, C.T.: Introduction to Management Accounting, Prentice – Hall, 4th Indian Reprint, 1981.
4. Rajpurohit B.S & Joshi H.K, Management Accounting, RPP Jodhpur.

## COM3102: FINANCIAL SERVICES [3 0 0 3]

An Overview of Financial Services: Meaning- objectives and functions – characteristics – regulatory framework – scope – fund based and non-fund based activities – modern activities – need for financial services – challenges facing the financial services sector, new financial products and services – innovative financial instruments. Merchant Banking: Definition- origin- growth of merchant banking in India- scope- merchant banks and commercial banks- Merchant banking services. Mutual Funds: Meaning-classification of funds, operational and portfolio classification – open ended & close ended schemes, importance of mutual funds – mutual fund risks- Reasons for slow growth- mutual funds in India. Lease Financing: Meaning & need – types of lease- financial lease v/s operating lease. Advantages and disadvantages, prospects of leasing – Leasing in India. Factoring Services: Meaning- definition- features- mechanism benefits, of factoring – venture capital- meaning- features- forms of venture capital in India. Credit Cards: Meaning- types of credit cards- innovative cards benefits, and demerits. Credit Rating- Definition and meaning- functions and benefits limitations of credit rating- credit rating agencies in India – CRISIL.

## References:

1. Gordon & Natarajan, *Financial markets & services*, Himalaya publishing house
2. E. Dharmaraj, *Financial services*, S Chand & Co Ltd (1 Dec. 2010)

## MAS3106: BUSINESS STATISTICS [3 0 0 3]

Applications, Introduction, definition, Limitations, Scope, collection of data, methods of statistical investigation, Laws of statistical regularity and inertia of numbers, Diagrammatic and Graphic representation. Measures of Central Value: Meaning. Need for measuring central value. Characteristics of an ideal measure of central value. Types of averages - mean, median, mode, harmonic mean and geometric mean. Measures of dispersion: range, quartile deviation, mean deviation, standard deviation, variance & coefficient of variation. Probability: Meaning and need. Theorems of addition and multiplication. Conditional probability. Bayes' theorem, Random Variable - discrete and continuous. Correlation & Regression Analysis: Meaning and significance.

Correlation and Causation. Types of correlation. Methods of studying simple correlation - Scatter diagram, Karl Pearson's coefficient of correlation, Spearman's Rank correlation coefficient, Regression Analysis: Meaning and significance. Regression vs. Correlation. Regression lines (X on Y, Y on X).

#### **References:**

1. B. L. Agarwal, *Basic Statistics*, New Age Publications, 2013.
2. Goon, Gupta, Dasgupta, *Fundamental of Statistics*, Vol. 1. New Age Publications, 2013.
3. S. P. Gupta, *Statistical Methods*, Sultan Chand & Sons, 34th Edition
4. R. Levin & D. Rubin, *Statistics for management*, Prentice Hall
5. Boot & Cox, *Statistical analysis for managerial decisions*, Tata McGraw Hill
6. I.C. Dhingra & M. P. Gupta, *Lecture in business statistics*.
7. Gupta, Goyal, Bhatnagar, Shah, Lodha, *Business Statistics*, Ajmera Book Company, 2015

#### **COM3103: PROFESSIONAL & PERSONAL EFFECTIVENESS [0 0 4 2]**

Personality & Self Esteem: Understanding one's own strengths & weaknesses. Measuring one's self-esteem, developing and expanding one's level of confidence & esteem. Perception: Being aware of how people form perceptions about us, becoming aware of our perceptions about people, how our perceptions affect our interactions with different people. Problem Solving, Emotional Intelligence: Emotional Intelligence in Management, Components of Emotional Intelligence, Analysis of the Impact of Emotion at the Workplace, EQ, Application of EQ at Workplace, Improving EQ. Team Building: Group dynamics, working teams and team effectiveness, Intra team dynamics, decision making and influence of the group on individual/group decision making, Inter group relations - collaboration, conflict management and Change Management. Interpersonal Skills: Johari Window, Johari Window vs. Tuckman's 4 Stages, Transactional Analysis, Time Management, Goal Setting. Leadership Skills: Introduction, Leadership, Motivation, Corporate Culture, Understanding People, Encouraging Creativity and Innovation, Coaching & Mentoring Stress Management, Time Management & Goal Setting, Skepticism & commercial awareness.

#### **COM3170: SUMMER INDUSTRIAL TRAINING [0 0 8 4]**

The objective of the summer training Program is to impart training to the students in business units. During the period of training a student undergoes training in acquiring skills for managing business in the light of the theoretical concepts, tools, techniques which they acquire in the classroom teaching.

In the fourth semester the students has to go for industrial training for a period of 8 weeks (45 working days) in Government/ Private Industries & Offices. The students have to go for training on the subject of their related course. The student shall maintain a logbook on daily basis At the end of the industrial training the student shall submit a training report along with the logbook maintained on daily basis during the period of training and the performance appraisal from Industry / Office. The training report is to be prepared by the student in two typed copies and one copy to be submitted to the HOD within the stipulated time for assessment.

The report will be assessed by the internal examiner and only on the basis of a certificate of the examiner concerned that the training has been satisfactorily completed would the student be allowed to appear for the viva-voce of the third semester. The training report will be assessed by a panel of examiners comprising of one / two external examiners and one internal examiner.

### **COM3140: SERVICE ENTERPRISE MARKETING [3 0 0 3]**

Introduction to Services Marketing: Understanding Services, Differences in Goods versus Services, Characteristics of Services, Emerging Service Environment, Classification of Services (Based on process based and Level of Contact), Service Marketing Mix- 7Ps, Service Market Segmentation, Targeting & Positioning. Consumer Behavior in Services context: The three-stage model of service consumption and The Consumer Decision Process. Designing and Managing Service Processes: Flowcharting Customer service process, Employees' role in service delivery, Service Triangle, Consumers' role in service delivery, Managing Relationships and building Loyalty: Relationship Marketing, The Wheel of Loyalty, Building foundation for Loyalty, Service Marketing Communications: Challenges of service communications, Marketing communication Planning, Communication Mix, Focus on Consumer: Service Expectations: Types and Factors influencing Expectations and The Zone of Tolerance. Customer Perceptions: Defining and Measuring Service Quality (Servqual) GAPs Model of service quality.

#### **References:**

1. Valarie A. Zeithaml & Mary Jo Bitner et.al.- Services Marketing: Integrating Customer Focus across the Firm, Tata McGraw-Hill Publishing Company Ltd, 6th Edition, 2017.
2. Rampal and Gupta, Service Marketing: Concepts, Applications, Cases, Galgotia Publication company, 2012 edition.
3. Christopher H. Lovelock, Jochen Wirtz, Jayanta Chatterjee, Services Marketing: People, Technology, Strategy (A South Asian Perspective) 7th Edition ; Pearson Education, Latest
4. K. Douglas Hoffman and John E.G. Bateson, Services Marketing Concepts, Strategies and Cases, 5th Edition , Cengage, 2016.

### **COM3141: E-COMMERCE [3 0 0 3]**

Introduction to E-Commerce – Definition, Scope, Advantages and Disadvantages. Transition to E-commerce in India- E-transition Challenges for Indian Corporates, E-commerce Opportunities for Industries, 5 C Model in E-Commerce, Web 2.0, E-commerce v/s E-business.

Business Models - Based on the Relationship of Transaction Parties- B2B, B2C, C2C, C2B.

E-Marketplace- Definitions, functions, advantages, and types. E-marketing- concept and strategies- permission marketing, content marketing, affiliate marketing and social media marketing. E-commerce marketing funnel. E-branding and E-CRM.

E-Payment Systems, Legal and Ethical issues in E-Commerce, IT Act 2000.

M-Commerce – Meaning, scope, advantages, and disadvantages.

Recent trends and impact of E-Commerce, E-business, M-Commerce on service industry in India.

#### **References:**

1. Laudon & Traver: E-Commerce, Business and Society Pearson
2. P T Joseph: E-Commerce, an Indian Perspective, PHI
3. David Chaffey: E - Business and E - Commerce Management: Strategy, Implementation and Practice, Pearson
4. Skeldon Paul: M-Commerce, Pentagon Press

### **COM3142: INTERNATIONAL TRADE & FINANCE [3 0 0 3]**

Meaning, significance of Internal Trade, Difference Between Inter Regional and Internal Trade. Theories of Internal Trade, Mercantilism and the Classical school of Thought of comparative costs. Recent Developments in International Trade Theory, Terms of Trade and Gains from Trade. International Factor Movement: Labour and Capital Movements, Price Changes, Foreign Aid Programme, Most Favoured Nations, Free Trade Agreements. Theories of Protection, Customs, Quotas and Tariffs, Bilateralism in International Trade, Fiscal Policy and Trade Control, European Common Markets, GATT, WTO, International Commodity Agreements. Theories of exchange rate determination. Their relationship with international trade, Balance of Indebtedness and Balance of Payments, devaluation and exchange fluctuations in relation to International trade. The International Monetary Fund, World Bank and its affiliates. The Problem of International Liquidity, International Monetary Reforms, Current International Economic Problems. Indian Foreign Trade and Commercial Policy, India's Balance of Payments, recent trends, Foreign Aid to India. Fairs and Survey, International Exhibitions, Sources of Foreign Trade, Statistics in India : methods of Collection with Special Reference to coding System.



**References:**

1. S. K. Mathur, *International Trade & Finance*, S. Chand publication 2016
2. G. Haberler, *The Theory of International Trade*, Pearson publication 2016
3. G. Rebarier, *Theory of International Trade*, Tata McGraw hill publication 2017

**COM3143: INVESTMENT MANAGEMENT [3 0 0 3]**

Investment Environment: The investment decision process, Types of Investments – Commodities, Real Estate and Financial Assets (Equity and Debt), the Indian securities market, the market participants: Stock exchanges, Stockbrokers, Clearing House, Depositories, Depository Participants, FII, Domestic institutional investors, Individual investors. Online and offline trading in securities, security market indices, sources of financial information, Concept of return and risk, Impact of Taxes and Inflation on returns. Analysis of Equity and Debt Instruments (a) Fixed Income Securities Bond features, types of bonds, estimating bond yields, Bond Pricing, types of bond risks, default risk and credit rating, Bond market indices. (b) Approaches to Equity Analysis Introduction to Fundamental Analysis, Technical Analysis, dividend capitalisation models, and price-earnings multiple approach to equity valuation, Intrinsic value, Price to Book value ratio. Portfolio Analysis and Financial Derivatives Portfolio and Diversification, Portfolio Risk and Return; Mutual Funds; Introduction to Financial Derivatives; Financial Derivatives Markets in India. Investor Protection Role of SEBI and stock exchanges in investor protection; Investor grievances and their redressal system, insider trading, investor awareness and activism.

**References:**

1. Jones, C.P. Investments Analysis and Management, Wiley, 8th ed.
2. Chandra, Prasanna. Investment Analysis and Portfolio Management. McGraw Hill Education
3. Rustogi, R.P. Fundamentals of Investment. Sultan Chand & Sons, New Delhi.
4. Vohra N.D. & Bagri B.R., Futures and Options, McGraw Hill Education
5. Mayo. An Introduction to Investment. Cengage Learning.

**SEMESTER VI****CM3201: ETHICAL PRACTICES IN BUSINESS [2 0 0 2]**

Ethics in Business - Value education and its relevance in business, Legal frameworks, regulations, and standards governing business conduct.

Personal Development and Ethical Principles - Personal qualities essential for ethical leadership, Ethical principles: independence, skepticism, accountability, and social responsibility.

Ethical Conflict and Dilemmas - Understanding ethical conflicts in business contexts; Relationship between ethics, governance, law, and social responsibility; Managing unethical behavior and resolving ethical dilemmas.

Corporate Governance & Social Responsibility of Corporate – Introduction to Corporate Governance System, International development of organizational governance standards.

**References:**

1. S.S. Iyer - Managing for Value (New Age International Publishers, 2002)
2. Laura P Hartman Abha Chatterjee - Business Ethics (Tata McGraw Hill, 2007)
3. R.R.Gaur, R. Sangal and G.P. Bagaria, *A Foundation Course in Human Values Professional Ethics*, Excel Books, 2010.
4. S Sadri & J Sadri, *Business Excellence through Ethics & Governance*, (2e) 2015.
5. U.C Mathur, *Organisational Governance and business ethics*, MacMillan India Ltd, 2009.
6. C.V Baxi, *Organisational Governance*, Excel Books, 2009

**COM3202: STRATEGIC MANAGEMENT [3 0 0 3]**

Strategic Management: Introduction, Strategic Management, Need, scope, key features and importance of strategic management, Strategic Intent through Vision, Mission, Goal and Objective, Role of Strategists in Decision Making, strategists at various management levels, Limitations of Strategic Management. Environmental Analysis & Diagnosis: Analysis of company's external environment analysis of specific Environment - Michael E. Porter's 5 Forces model, Michael E. Porter's Value Chain Analysis. Strategic Management Process; Strategy Formulation and Implementation: Introduction, Strategy Formulation, Strategic choice. Process in Strategy Formulation, Strategy Implementation and its Stages, Strategic Control and Evaluation: Introduction, Strategy Evaluation, Strategic Control, Level of Strategies; Corporate level, Business Level, Functional Level. Strategic analysis & choice, portfolio analyses – BCG, GE, Product Matrix. Recent Trends in Strategic Management: Introduction, Strategic Thinking, Organisational Culture and its Significance, Organisational Development and Change, Change Management, Models of Leadership Styles and its Roles, Strategic management in a new globalised economy, Case Study: Understanding the success and failure of strategies adopted by organizations in India

**References:**

1. Azhar Kazmi & Adela Kazmi, Strategic Management, 4th Edition, McGraw Hill, F.
2. Business Policy and Strategic Management, Jaunch L.R., Frank Bros
3. Strategic Management and Business Policy, Subba Rao, Himalya Publishing House
4. Strategic Management Concepts: A Competitive Advantage Approach , Sixteenth Edition, Pearson Publication by Fred R. David , Forest R. David, et al.

**COM3270: DISSERTATION (PROJECT STUDY) [0 0 8 4]**

The objective of the project study is to help the student develop ability to apply multi- disciplinary concepts, tools and techniques to solve organizational problems.

Students have to select a topic for research project from the elective course under the guidance of an internal Teacher and submit the same to the HOD. The project report is to be prepared by the student in two typed copies and to be submitted to the HOD within the stipulated time for assessment. The report will be assessed by the internal examiner and only on the basis of a certificate of the examiner concerned that the project report has been satisfactorily completed that would the student be allowed to appear for the viva-voce of the sixth semester.

The evaluation and viva voce will be after the completion of the project work and submission of the project report. The final evaluation and viva voce will be conducted by a panel of examiners including the internal guide.

**\*\*\*\* OPEN ELECTIVE [3 0 0 3]**

**Students are required to select one open elective from the list of open elective floated by the other Department/ Schools.**

**Accounting and Finance Electives****COM3240: INTERNATIONAL FINANCIAL MANAGEMENT [3 0 0 3]**

International Financial Environment: Financial Management in a Global Context, Recent Changes in Global Financial Markets, Challenges of International Financial Market, International Monetary System – meaning and evolution, Balance of payments- meaning and components, disequilibrium in balance of payment and methods of correction, Flow of funds internationally through FDI and FII. Foreign Exchange Markets: Features of FOREX market, Structure and participants of foreign Exchange Market, Types of Transactions and Settlements, Exchange Rate Quotations, Currency

appreciation and depreciation, Currency premium and discount, Arbitrage opportunities. Long term and short-term sources of finance in international market. Foreign Exchange Rate Determination: Theories of Exchange Rate Determination - Purchasing Power and Interest Rate Parity, Fisher Effect and International Fischer Effect. Foreign Exchange Risk/ Exposure Management: Meaning and Types of Exposure, techniques of managing foreign currency exposures, Country Risk and Political Risk – meaning and their management.

#### **References:**

1. Desai, M. A., International Finance: A Case Book, Wiley, Latest Edition.
2. Levi, M., International Finance, Routledge, Latest Edition.
3. Brigham, E.F., and Houston, J.F., Fundamentals of International Finance, South Western College Publishers, Latest Edition.
4. Rajwade, A.V., Foreign Exchange, International Finance and Risk Management, Academy of Business Studies, Latest Edition.
5. Grabbe, O., International Financial Markets, Prentice Hall Englewood Cliffs New Jersey Latest Edition.
6. Apte, P.G., International Financial Management, Tata McGraw Hill, Latest Edition.
7. Seth, A.K. and Panwar, S., International Finance: Theory and Practice, Galgotia Publishing Company, Daryaganj, Delhi, Latest Edition.
8. Shapiro, A.C., Multinational Financial Management, 10<sup>th</sup> ed., November 2013.
9. Jain, P.K., Yadav, S.S., and Peyrard, J., International Financial Management, Macmillan India Ltd., Latest Edition.

#### **COM3241: COST & MANAGEMENT AUDIT [3 0 0 3]**

Cost Audit: Nature , Objectives & Scope, cost audit leading to other services, Cost Audit and Financial Audit. Cost Auditor : Qualification, Appointments & engagement, Rights, Duties and responsibilities – Professional and legal – under companies Act 1956, relationship between statutory financial auditor, cost auditor and internal auditor. Cost Audit Report. Concept of management audit, nature & Purpose, management audit Program specific areas audit involving internal control, purchasing operations, manufacturing operations, selling & distribution of policies, personal policies, Appraisal of management decisions. Special Audit, problems of banks, performance / efficiency audit of companies. Audit of Public sector companies by Audit Boards Comprising a spectrum of professional discipline. Requirement of Audit under sec. 227 (4A) of

companies Act 1956. The cost Audit Reports : contents of reports as per cost Audit records Rules u/s 233 (b) of companies Act 1956, review of cost audit reports by Government.

**References:**

1. D. Choudhary, *Management Audit & Cost Audit*, New Central Book Agency, Calcutta.
2. Ramanathan, *Cost & Management Audit*, Tata McGraw Hill, New Delhi. Kolkata.
3. J. G. Tikhe, *Cost Audit & Management Audit*, Bangalore.
4. W. L. Cona, *Management Audit*, Prentice Hall.
5. T. G. Rose, *Management Audit*, Gel & Co. London.

**COM3242: ADVANCED CORPORATE ACCOUNTING [3 0 0 3]**

Issue of Bonus Shares- Introduction, Objectives, advantages, disadvantages, sources of bonus issue, issue of bonus shares under companies Act 2013, Amalgamation- Concept and Accounting treatment, Types of Amalgamation, Methods of Purchase Consideration, Calculation of Purchase Consideration (Ind AS 103) (Old AS14), Net asset Method, Net Payment Method, Accounting for Amalgamation (Problems on both the methods) -Entries and Ledger Accounts in the Books of Transferor Company and Transferee Company, Preparation of new Balance sheet. (Vertical Format), Meaning and Objective of Internal Reconstruction, Accounting treatment excluding scheme of reconstruction. Accounting for Holding and Subsidiary companies- Preparation of consolidated balance sheet with one subsidiary company. Final Accounts of Banking and Insurance Companies- Preparation of Final accounts of Banking and Insurance companies. Final Accounts of Electricity Companies: Double Account System.

**References:**

1. J.R. Batliboi, *Advanced Accounting*, India Printing Work, Bombay 1961.
2. M. C. Shukla, T. S. Grewal, *Advanced Accounts*, (17e), S. Chand Publishing
3. R. L. Gupta, *Advanced Accountancy*, S. Chand Publishing, Vol. II (13e) (English) 13th Edition
4. H. Chakraborty, *Advanced Accountancy*, Oxford University Press, Calcutta.
5. M. C. K. Nambiar, *Advanced Accounting principles and practice*, Cannanore Kamala nambiar 1981
6. William Pickles, *Accountancy*, Financial Times Prentice Hall; 5th edition

### **COM3243 FINANCIAL REPORTING [3 0 0 3]**

Process of formulation of accounting standards including IND ASs (IFRS converged standards) and IFRSs; convergence vs adoption; objective and concepts of carve outs. Framework of preparation and presentation of financial statements (as per accounting standards and IND AS), Application of Accounting standards: AS 1: Disclosure of Accounting Policies, AS 2 :Valuation of Inventories, AS 3 : Cash Flow Statements, AS 4: Contingencies and Events occurring after the Balance Sheet Date, AS 5 : Net Profit or Loss for the Period, Prior Period Items and Changes in Accounting Policies, AS 10: Property, Plant and Equipment, AS 11:The Effects of Changes in Foreign Exchange Rates, AS 12:Accounting for Government Grants, AS 13: Accounting for Investments, AS 16: Borrowing Costs, AS 9 : Revenue Recognition, AS 19: Leases, AS 26 : Intangible Assets, AS 29 : Provisions, Contingent Liabilities and Contingent Assets. Application of IND AS: presentation of financial statements, inventories, cash flow statement, events after the reporting period, accounting policies, changes in Accounting Estimates and errors.

#### **References:**

1. P.C. Tulsian “Tulsian’s financial reporting, S. Chand, March 2014.
2. William J. Bruns, Cengage “Financial Reporting & Management Accounting”, Learning India Pvt. Ltd, July 2010.
3. C.A. Praveen Sharma “Financial Reporting with Accounting Standards”, Pooja Law Publishing Company, January 2013.
4. Raiyani Jagdish, Dr. Gaurav Lodha, “International Financial Reporting Standards and Indian Accounting Practices, New Century Publications, 2015

### **Banking and Insurance Electives**

### **COM3244: INSURANCE & RISK MANAGEMENT [3 0 0 3]**

Introduction to Insurance: Risk v/s Uncertainty, types of Risks, Difference between assurance & Insurance, Types of Insurance, essential of Insurance Contract, Review of IRDA, and Tax advantage with Insurance policy. Life Insurance: Concept. Type of insurance plan: Whole life policy, Endowment plans, term annuities Plan, Pension Plan, Children Plans, Surrender value. Competition in life insurance Sector. Fire & Marine Insurance concepts, essential elements. Types, Documentation, Claim Settle, Health Insurance. Health Related Policies, Group Policies. General Insurance: Meaning and role of G.I in India, Health Related Policies, Group Policies. Fire Insurance: Meaning & Scope, type of fire insurance policies, settlement of claims. Computation of Premium / Bonuses: Premium calculation including rebates, Surrender Value, Insurance Documents, First Premium Receipt / Renewal premium receipt.

**References:**

1. M. N. Mishra, *Insurance Principles & Practice*, Sultan Chand & Co., New Delhi.
2. N. Vinayakam, Radhaswamy, S. V. Vasudevan, *Insurance – Principles & practices*, S. Chand & Co., New Delhi.
3. O. S. Gupta, *Life Insurance*, Frank Brothers, New Delhi.

**COM3245: INVESTMENT MANAGEMENT [3 0 0 3]**

Basic Concept of Investment and its nature & Scope. Role of Investment for growth of Economy. Principles of investment, Concept and relationship between Risk and returns. Functions of stock exchange, new issues market and mechanics of floating new shares and securities trading, listing of securities, Review of major provisions of Security & Exchange Board of India (SEBI) Act & investor protection. Recent Developments in the Indian Capital and Money Market. Stock Market Analysis - Fundamental and Technical Approach, Efficient Market Theory; Valuation of Preference shares, Equity shares, Convertible & Non- Convertible Debt Securities. Concept of portfolio, Traditional Portfolio Management and Modern Investment process, Portfolio Construction Model Brief introduction about the Markowitz Model, Sharpe Index Model, Capital Assets Pricing Model, Portfolio Evaluation, Treynor's Portfolio performance measures.

**References:**

1. V. K. Bhalla, *Investment Management*, S. Chand, New Delhi
2. P. Pandian, *Security Analysis and Portfolio Management*, Vikas Publishing House Pvt Ltd, New Delhi.
3. V. A. Avadhani, *Security Analysis and Portfolio Management*, Himalaya Publishing House, New Delhi
4. J Kevin, *Portfolio Management*, PHI, New Delhi.
5. S. Uma, A. Sunitha, *Wealth Management*, Mumbai
6. E. N. Murthy, *Portfolio Management*, ICFAI, Hyderabad
7. P. Chandra, *Portfolio Management*, Tata McGraw, New Delhi.

**COM3246: INDIAN FINANCIAL SYSTEM [3 0 0 3]**

Introduction to Indian Financial system – meaning, structure, functions, Components of financial system - Financial system and economic development - Reforms in Financial Sector in India.

Capital Market: Meaning – Classification - Functions – Types - Primary market - Secondary market -functioning of various stock exchanges - NSE, BSE, OTCEI - Financial instruments in capital market, Capital market scams – SEBI - Reforms in capital markets.

Money Market: Meaning – Significance - Structure-Features of money market - Money market instruments - Reforms in money market – Monetary policy - Credit Policy

Regulators of financial system: Meaning – Functions - Banking institutions - Scheduled commercial banks and scheduled cooperative banks - Non Banking Institutions – Regional Rural Banks - NBFCs and Development Finance institutions - Insurance and Housing Finance Companies – IRDA. RBI Functions - Banking regulation and requirement - licensing and supervision, capital reserve, corporate governance, financial reporting and disclosures, Capital adequacy-Banking ombudsman scheme - Basel norms.

Financial sector reforms and recent trends - Mudra Bank, Mahila Bank, Financial Inclusion, Jan Dhan.

#### **References:**

1. M. Y. Khan, *Indian Financial System*, McGraw Hill Education (India) Pvt. Ltd. 2014.
2. E. P. Sethi, *Monetary Economics*.
3. V. Pathak Bharti, *The Indian Financial System: Market, Institutions & Services*, Pearson Publication.

#### **COM3247 BANKING OPERATIONS AND MANAGEMENT [3 0 0 3]**

Basics of Banking Operations: Concept of Bank, Types of Banks (scheduled & non-scheduled), Role of Banks for growth of economy. Various department of banks and their major functions. Bank & Banking system in India: Recent Trends in Indian Banking, Challenges before banks in India. Banking Legislation in India- RBI Act 1934, Banking (Regulation) Act 1949. Banker Customer Relationship: Definition of the term banker and customer – general and special relationship, termination of relationship, passbook, types of accounts and their operations, types of customers, Different Deposit Products & Services; Services to Customers & Investors. KYC / AML / CFT norms. Negotiable Instruments Act, 1881: Applicability; Definition; Important Provisions. Payment and Collection of Cheque and Other Negotiable Instruments; Role & Duties of Paying & Collecting Banks; Endorsements; Forged Instruments; Bouncing of Cheque; Its Implications. Electronic Banking transaction: Overview and challenges. Recent Trends in marketing of banking products in India.

Credit Creation And Control – Bank Lending Policies and Govt. priorities – Social Sector, Private Sector, Industrial Sector etc., Types and Form of Bank Advances. Collateral requirements. Control



of credit – Repo, reverse repo, open market operation, Money Market & NPA. New Innovation & Products in Assets & Liabilities.

Credit Appraisals – Eligibilities & Monitoring. Recent Developments in Monetary Policy. Role of RBI, NPA – Concept, major issues and Challenges.

Development banking – social banking – banking structure: commercial banks, cooperative, RRBS constraints in credit delivery system - NABARD and rural development – Innovative Credit Delivery Systems, Micro Finance, Financial Products in Rural Area.

Banking compliance: Anti-money laundering: Prevention of money laundering act (PMLA) - Customer due diligence - Know your customer norms - International Sanctioning-Financial Intelligence unit - fraud detection and management in banks - International banking scenario- Documentary letter of credit - Correspondent banking and NRI accounts - bad banks

#### **References:**

1. [Benton E. Gup, James W. K](#); Commercial Banking: The Management Of Risk, Wiley India Pvt Ltd (2006)
2. Nagpal P., Origin of Commercial Banking, Cyber Tech, Publication.
3. Kapoor G.P., Commercial Banking; Aph Publication Corporation

### **Marketing Electives**

#### **COM3248: CONSUMER BEHAVIOUR [3 0 0 3]**

Consumer Behavior: Nature, Scope and Types of consumer decisions, Consumer decision making process and Diffusion of innovations, Consumer behaviour and its Applications in Marketing, Market Segmentation, Targeting and Positioning: Introduction, Requirements for effective segmentation, bases for Segmentation, Targeting approaches, positioning strategies. Consumer Motivation: Model of Motivation, Maslow need hierarchy theory, A trio of needs theory: Consumer Personality: Concept, Facets of personality, Theories of personality:- Freudian theory, Neo Freudian theory, Trait theory; Consumer Perception: Elements of perception, Characteristics of Perception, Factors affecting perception, Perceptual process, Perceptual Errors; Consumer Learning: Concept, Components, Theories of learning: Classical conditioning, Instrumental conditioning, Observational learning, Cognitive learning; Consumer Attitude formation and Change: Factors responsible for attitude formation, Tri- component attitude model; Reference Groups: Concept, Types, Factors affecting reference group influence; The family and its social standing: Family and consumer socialization, Stages of consumer socialization, Family decision

making and member's roles, Family life cycle, Culture's Influences on Consumer Behavior: Introduction, Characteristics of Culture, Values, Sub-cultures, Cross-cultural Influences.

Marketers' ethics and social responsibility: Socially responsible marketing, False and misleading advertising, Promoting social causes

#### **References:**

1. L.G. Schiffman, J. Wisenbli, S. R. Kumar, *Consumer behavior*, (11e), Pearson, 2015.
2. D. L. Loudon, A. J. D. Bitta, *Consumer behavior*, 4e, Tata McGraw hill, New Delhi, 2002.
3. R. Majumdar, *Consumer behaviour: Insights from Indian market*, PHI Learning Pvt. Ltd. 2010
4. H. Assael, *Consumer Behaviour and Marketing Action*. Ohio, South Western, 1995

#### **COM3249: DIGITAL MARKETING [3 0 0 3]**

Marketing in the Digital Era: E- Marketing- Introduction, Internet and Business, Changing Marketing Landscape, Strengths & Applications, E-marketing and CRM, Online Marketing Mix: E-product, E-price, E-place, E-promotion, Types of digital marketing. Digital Eco-System, Digital Paradigm, the Web and the Consumer Decision Making Process. Business Drivers in the Virtual World- Social Media: the Social Media Model by McKinsey, Social Media Analytics and Social Media Tools, Viral Marketing and Inbound Marketing and Co-creation. Online Branding: Concept, Cyber Branding, Digital Brand Ecosystem, Brand Consumer centricity, Brands and Emotions and Consumer Brand Emotion. E-Commerce: Online Marketplaces, E-procurement, E-commerce Applications. Online tools for Marketing: Introduction, Consumer Engagement, Engagement Marketing, Building Consumer Engagement through Content Management, Online Campaign Management (Facebook, Twitter, Corporate Blogs).

#### **References:**

1. Ahuja, Vandana. Digital Marketing, Oxford, 2015.
2. Patukale, Vinayak. Digital Marketing, Tech Some; First Edition, 2015.
3. Ryan, Damian. Understanding Digital Marketing: Marketing Strategies for Engaging the Digital Generation. Kogan Page, 3rd Edition, 2014.

### **COM3250: SALES & DISTRIBUTION MANAGEMENT [3 0 0 3]**

Introduction of Sales Management: Nature, Scope and Importance of Sales Management, Sales Management Process, Roles and Responsibilities of a Sales Manager, Emerging Trends in Sales Management; Selling: Types of Selling, Selling skills, Selling process.

Sales Administration: Sales organization and its types, Management of Sales Territories, Sales Quota; Sales Force Management: Recruiting and Selecting Sales Personnel; Developing and Conducting Sales Training Programmes; Supervision and Motivating Sales Personnel; Controlling the Sales force

Distribution Management: An overview of Marketing Channels and its Functions Channel Intermediaries - Wholesaling and Retailing; Designing Channel Systems, Channel Power Principles of Channel Management, Marketing Logistics and Supply Chain Management.

#### **References:**

1. Panda T K and Sahadev S, Sales and Distribution Management, Oxford University Press, New Delhi, 2<sup>nd</sup> edition, 2011.
2. Stanton W J, Management of a Sales Force. Chicago, Irwin, 1995.
3. Still, R R., Cundiff, Govoni, Sales Management: Decisions, Strategies and Cases, Prentice Hall India Pvt Ltd.
4. [Havaladar K K Vasant M Cavale](#), Sales and distribution management, Tata McGraw-Hill Education, 2006.

### **COM3251: ADVERTISING MANAGEMENT [3 0 0 3]**

Introduction to Advertising Management: Introduction, Importance, Functions, Advertising in Historical Perspective, Advertising Classification, Theories of Advertising (AIDA model & DAGMAR model). Advertising Planning & Budgeting: Advertising Planning program, Message and Copy, Message Strategy and Message Design. Allocation of Budget for Advertising. Media Planning: Types of Medias, Medias Characteristics, Preparing a Media Plan, Media Planning & Buying Functions. Creative Strategy & Creative Development: Introduction, Idea Generation, Creating an Appeal, Creative Process. Advertising Agency: Introduction, Types of Advertising Agencies, Structure and Functions of Advertising Agency. Measuring Advertising Effectiveness: Introduction, Methods of Measurements (pre-testing & post testing methods).

#### **References:**

1. Jethwaney & Jain: Advertising Management, Oxford University Press, New Delhi, 2006.

2. Chunawala S.A., & Sethia K.C., Foundations of Advertising Theory & Practice, Fourth Edition., Himalaya Publishing House, Mumbai, 1999.
3. Batra, Myers and Aaker, David A., Advertising Management, Prentice Hall of India, New Delhi, 1996.
4. Belch George E, & Belch Michael A, Advertising Promotion, Sixth Edition Tata McGraw Hill Publishing Ltd, New Delhi, 2003.

### **Human Resource Planning and Management Electives**

#### **COM3252 - International Human Resource Management [3 0 0 3]**

International Human Resource Management- Concept international HRM, Difference between domestic and International HRM, Organizational Structure in MNC, International Human Resource Management: Role and Distinguishing Activities, International Human Resource Planning. Staffing Function in International Human Resource Management - International staffing, The role of an expatriates, The role of non-expatriates. Recruiting and selecting staff for International assignments- Introduction, Issues in staff selection, Training and Development in International Context - The role of expatriate training, components of effective pre-departure training, developing staff through international assignments. International Compensation: Objectives, Approaches Components of international compensation program. International Performance Management: Meaning and Concept, performance management and appraisal of International employees. HR/IR issues in MNCs and Corporate Social Responsibility. Industrial Relations in International Context.

#### **References:**

1. P. L. Rao, International Human Resource Management, Text and Cases Excel Books, Latest Edition
2. Peter Dowling and Denise Welch, International Human Resource Management, Cengage Learning, 2004.
3. Tony Edwards, International Human Resource Management, Pearson Education, 2016.
4. Monir Tayeb, International Human Resource Management, Oxford, 2005.
5. P.Subba Rao, International Human Resource Management, Himalaya Publishing House, 2018.
6. S.K.Bhatia, International Human Resource Management, Deep and Deep Publications, Latest Edition

### **COM3253- Training and Development [3 0 0 3]**

Training and Development: Meaning and concept of Training, Development and Education; Importance and Objectives of Training, Benefits of Training, Process of Training, Training Policies, organizational climate for training and development, difference between training and development. Training Needs Analysis: Identification of training needs, methods of training needs, Objectives of training needs analysis, tools and techniques – organizational analysis, task analysis and individual analysis, principles and theories of learning. Training Process: Training methods - On the Job and Off the Job training; Cross Cultural Training, Role of external agency in training and development, resistance to training, training for change. Training Program Design: Learning cycles, selection of participants, choice of trainers, Training room lay out, seating arrangement, course contents, Preparation of lesson plan, inhouse arrangements and outsourcing, E learning, prerequisites for trainees, training for trainers, training aids. Training Evaluation: Importance of evaluation, Objectives of evaluation, Criteria and problems in evaluation, Models-The Goal Attainment Model, The System Model, Kirkpatrick Model of evaluation, CIRO Model, ROI on training. Management Development: Types of Management Development Programs, Strategies for development of Executives, Special Issues in Training and Employee Development.

#### **References:**

1. Dr. Ratan Reddy, Effective HR Training Development Strategy, HPH, 2005.
2. Raymond Noe, Employee Training & Development, Tata McGraw – Hill Publication, 2011.
3. Blanchard, Effective Training-Systems, strategies and practices, Pearson education, 2nd edition, 2011.
4. Rolf Lynton & Udai Pareek, Training for organizational transformation, Sage Publications, New Delhi, 2011.
5. S. Mathews, Designing and Managing a Training and Development Strategy, Pearson, 2005.

### **COM3254 Performance Appraisal [3 0 0 3]**

Performance Appraisal & Potential Appraisal: Concept of Performance appraisal, features of Performance appraisal, Process of Performance appraisal, Obstacles in appraisal, Performance appraisal Interview, Error in appraisal by Human Resource Department, Potential appraisal. Performance Appraisal – Employer and Employee perspective, performance appraisal versus performance management. Identifying performance dimensions, KPA's and performance planning, Developing an effective appraisal program. Issues in appraisal design. Traditional and Modern methods of performance appraisal – Self Appraisal/Traditional methods- Ranking, Essay, Graphic rating scale, Field review, Forced Choice distribution, Critical Incident, Confidential Report; Modern Methods- MBO, Assessment Center, 360-degree performance appraisal, Human

resource Accounting, BARS, Balanced Scorecard. Improving performance: Identifying sources of ineffective performance. Performance Diagnosis, factors that influence performance, legal issues in Performance Appraisal. Strategies to improve performance, performance appraisal feedback, components of feedback.

#### **References:**

1. T.V. RAO, Performance Management and Appraisal Systems: HR Tools for Global Competitiveness, Response Books, New Delhi, 2004. Premchada, Performance Management: It's about Performance – Not just appraising, Macmillan, New Delhi, 2003 (Reprint 2005).
2. Srinivas Kandula, R., Strategic Human Resource Development, Prentice Hall of India, New Delhi, 2001.
3. T.V. Rao, Gopla Mahapatra, et al, 360 Degree Feedback and Performance Management System, Vol 2, TV Rao Learning Systems Pvt. Ltd., Excel Books, New Delhi, 2002, (Reprint 2006).
4. Robert Bacal,, Performance Management, McGraw-Hill Education, 2007.

#### **COM3255 Compensation Management [3 0 0 3]**

Contents Compensation: Conceptual Framework - Definition - Types, Incentives, Fringe Benefits, Compensations Philosophies, compensation approaches. Meaning and Concept of Wage and Salary – Concept, Nature, Scope, Objectives, Principles and importance of Wage and Salary Administration, Theories of Wage and Salary, criteria for wage fixation, wage structure - wage fixation - wage payment - Difference between salary and wages - Basis for compensation fixation- Components of wages - Fair Wages, Living Wages, Need Based Wages, Dearness Allowance, Bonus and Executive Compensation - elements of executive compensation and its management – Executive compensation in an international context. 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. Employee Reward System: Concept, Components, Elements of Employee Reward Factors affecting the Rate of Pay Machineries for Wages and Salary Fixation: Wage Laws in Wage Boards – Pay Commission – Adjudication – Collective Bargaining.

#### **References:**

1. Dewakar Goel, Performance Appraisal and Compensation Management, PHI Learning, New Delhi, 2012.
2. Richard.I. Henderson, Compensation Management In A Knowledge Based World, Prentice Hall India, New Delhi, 2005.

3. Richard Thrope & Gill Homen, Strategic Reward Systems, Prentice Hall India, New Delhi, 2000.
4. T.N. Chhabra & Savitha Rastogi, Compensation management, Sun India, 2007.
5. D. K, Compensation Management, Oxford University Press, 2006.