

DEPARTMENT OF COMMERCE
Bachelor of Commerce
U.G. PROGRAMME
SYLLABUS

Effective from the Academic Year 2012-2013



Loyola College (Autonomous)
Chennai- 600 034



C0-1502
Semester: I
Category: MC

FINANCIAL ACCOUNTING
Credits: 6
Hours/Week: 6

OBJECTIVES

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

COURSE UNITS:

Unit I: Final Accounting and Depreciation:

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

Unit II: Single Entry And Self Balancing Ledgers:

Single Entry - Meaning - Salient features - Conversion Method - Self Balancing ledgers.

Unit III: Branch Accounts and Departmental Accounting:

Branch Accounts - Dependent Branches - Stock and Debtors System - Departmental Accounts - Interdepartmental transfer at profit.

Unit IV: Hire Purchase Accounting:

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

Unit V: Recent Trends in Accounting:

Introduction to IFRS-GAAP-Human Resource Accounting and Inflation Accounting-Social Responsibility Accounting and Environmental Accounting.

RECOMMENDED TEXT BOOKS:

1. Reddy & Murthy, *Financial Accounting*, Margham Publications, Chennai
2. Gabriel John & Marcus A, *Financial Accounting*, Tata McGraw Hill Publishing Company Ltd., 2011 "

REFERENCE BOOKS:

1. Gupta R. L, & Gupta V. K., *Financial Accounting*, Sultan Chand Publications, New Delhi
2. Jain & Narang, *Financial Accounting*, Kalyani Publishers, Patiala
3. Tulsian P.C., *Financial Accounting*, Tata McGraw Hill Publishing Company Ltd., New Delhi
4. Chinnasamy Ganesan, *Quick Reference on International Financial Reporting Standards with Model Q & A*, CCH-Wolters Nuwer Business, 2011



C0-1503 BUSINESS ENVIRONMENT & ETHICS

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

Objectives:

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

Unit 1: Business Environment-An overview

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

Unit 2: Economic Environment

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

Unit 3: Political Environment

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

Unit 4: Social & Cultural Environment

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

Unit 5: Global Environment

Globalisation- Meaning & rationale for Globalisation-Role of WTO & GATT - Trading blocks in Globalisation - Impact of Globalisation on India

COURSE TEXTS

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

COURSE REFERENCES

1. Francis Cherunilam, *Business Environment*, Himalaya Publishing House, Mumbai
2. Sankaran, *Business Environment*, Margham Publications. Chennai



**LOYOLA COLLEGE (AUTONOMOUS)
CHENNAI - 600 034.**

**CO-2502
Semester: II
Category: MC**

**BUSINESS MANAGEMENT
Credits: 6
Hours/Week: 6**

Objectives:

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

COURSE UNITS:

Unit I: Introduction to Management:

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

Unit II: Planning:

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

Unit III: Organising:

Organization - Importance - Principles of Organizing. Delegation & Decentralization – Departmentation - Span of Management. Organizational structure - line & staff and functional - organizational charts and manual -making organizing effective - Staffing - recruitment -selection - Training, promotion and appraisal.

Unit IV: Directing:

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

Unit V: Co-ordination and Control:

Nature - Problems of effective coordination. Control - Nature - Basic control process - control techniques (traditional and non- traditional)-Use of Computers in managing information.

RECOMMENDED TEXT BOOKS:

Gupta C. B, *Business Management*, Sultan Chand & Sons, New Delhi, 2011

REFERENCE BOOKS:

1. Koontz, O'Donnell, Weirich, *Essentials of Management*, Tata McGraw Hill Publishing Company Ltd., New Delhi, 5th Edition, 1998
2. Pagare Dinkar, *Principles of Management*, Sultan Chand & Sons, New Delhi, 2003.
3. Sherlekar & Sherlekar, *Principles of Business Management*, Himalaya Publishing House, New Delhi, 2000



CO-2503 BUSINESS LAW –I

Semester: II
Category: MC

Credits : 3
Hours/Week : 3

Objectives:

1. To help the students to learn the elements of general contract
2. To understand the various contracts In business or profession

UNIT-I: NATURE OF CONTRACT

Object of Law of Contract-The Indian Contract Act 1872-meaning and definition of contract-essential elements of a valid contract- Classification of contracts.

UNIT-II: OFFER, ACCEPTANCE AND CONSIDERATION

Offer- meaning-definition-rules relating to offer-tenders-cross and counter offer.

Acceptance-meaning and definition, who can accept? - legal rules as to acceptance-communication offer and acceptance- revocation of acceptance-revocation of offer and acceptance. Consideration-meaning-definition-legal rules relating to consideration-stranger to contract and consideration-contracts without consideration

UNIT-III: CAPACITY TO CONTRACT, FREE CONSENT AND LEGALITY OF OBJECT

Minors-rules relating to agreements with minors-persons disqualified by law to enter into valid contract-persons of unsound mind-Free consent- Meaning and definition of consent and free consent-coercion-Essentials of Coercion-fraud-Essentials of fraud-Misrepresentation- essentials of misrepresentation-Difference between fraud and misrepresentation-undue influence Difference between undue influence and fraud.-essentials of undue influence-mistake-types of mistakes. Legality of object-When is consideration or object unlawful and illegal agreements opposed to public policy

UNIT-IV: QUASI AND CONTINGENT CONTRACTS

Quasi contracts-Meaning and Definition, Types of Quasi Contracts. Contingent contracts-Meaning and Definition- Rules regarding Contingent Contracts

UNIT-V: PERFORMANCE OF CONTRACTS

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

TEXTBOOK:

1. KAPOOR N.D, *Elements of Mercantile Law*, Sultan Chand & Sons, New Delhi-2010
2. BALACHANDRAN V, & THOTHARDI, *Business Law*, Tata McGraw Hill Publishing Company Ltd., 2010

REFERENCE BOOKS:

1. Shukla M. C., *Mercantile Law*, Vikas Publishing House. New Delhi- 2010
2. Shukla M.C., *Mercantile Law*, Sultan Chand & Sons, New Delhi- 2009



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

Semester : III
Category : MC

Credits : 6
Hours / Week : 6

Course Objectives:

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

Unit 1: SHARES

Issue of Shares –Under-Subscription and Over-Subscription - Pro-rata Allotment – Forfeiture & Reissue of Shares–Rights Issue - Sweat Equity - Stock to Invest - Lien on Share - Buy Back of Share - Accounting for Bonus Shares – Issue of Debenture for cash and kind only-Underwriting of Shares and Debentures- Marked and Unmarked Applications–Firm Underwriting.

Unit II : PREFERENCE SHARES

Meaning – Guidelines for Issue and Redemption of Preference Shares- Redemption at Par and at Premium - Redemption out of Revenue reserve and out of Fresh Issue - Bonus Issue out of Capital Redemption Reserve.

Unit III: FINANCIAL STATEMENTS

Objectives of Financial Statements –Preparation and Presentation of Financial Statements of Joint Stock Companies; Form and Contents of Profit & Loss Account and Profit & Loss Appropriation Account- Calculation of Managerial Remuneration - Form of Balance Sheet – Report to be attached-Preparation of Cash Flow Statement (AS-3).

Unit 4: ACQUISITION OF BUSINESS AND PROFIT PRIOR TO INCORPORATION.

Acquisition of Business- Reason for Converting into a Company- Accounting Treatment -New Sets of Books –Same Set of Books-Vendors’ Suspense Accounts. Profit Prior to Incorporation–Meaning-Calculation of Time Ratio– Sales Ratio-Determination and Treatment of Pre-Incorporation and Post-Incorporation Profits

Unit 5: VALUATION OF GOODWILL AND SHARES AND INTERNAL RECONSTRUCTION

Meaning of Goodwill– Factors Affecting Valuation of Goodwill-Need and - Methods of Valuation of Goodwill; Valuation of Shares- Need and Methods of Valuation of Shares- Alteration of Share Capital of Company – Internal Reconstruction –Accounting Treatment of Reduction of Share Capital.

COURSE TEXTS

1. Joseph T., *Corporate Accounting- Vol. I*, Tata McGraw Hill, 2009
2. Reddy & Murthy, *Corporate Accounting*, Margham Publications, Chennai, (2008)

COURSE REFERENCES

1. Gupta R.L. & Radhasamy, *Corporate Accounting*, Sultan Chand Publications, New Delhi, 2008
2. Shukla M.C.& Grewal T.S., *Corporate Accounting*, Chand & Co., Publications, New Delhi, 2008
3. Pillai R.S.N., Bhagawathi, S. Uma, *Fundamentals of Advanced Accounting, Vol.-II*, S. Chand, New Delhi-2007



CO-3503

BUSINESS LAW-II

Semester: III
Category: MC

Credits: 6
Hours / Week: 6

COURSE OBJECTIVES

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

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

Indemnity: Essential Features of contract of indemnity- -distinction between indemnity and guarantee-kinds of guarantee-Rights of indemnity holder -Time of commencement of indemnifier's liability-duties and liabilities of surety -discharge of surety. Bailment: Meaning-Classification-duties and rights of bailor and bailee- difference between bailment and pledge-rights and duties of pawnor and pawnee.

UNIT-II: CONTRACT OF AGENCY & DISCHARGE OF CONTRACT

Agency: Definition of principal and agent - creation of agency- classification of agents- relationship between principal and agent- rights and duties of principal and agent -relationship between the principal and third parties- liability of agent-termination of agency. Meaning of Discharge, Breach & remedies of Contract.

UNIT-III: SALE OF GOODS ACT

Sale of goods-agreement to sell-sale and hire purchase agreement-sale and bailment-sale and contract for work and materials-subject matter of contract of sale -document of title to goods- price-stipulations to time-condition and warranties- caveat emptor-transfer of property- sale by non-owners-exceptions- delivery of goods-rules as to delivery of goods- rights and duties of the buyer-unpaid seller-rights of Unpaid seller-auction sales.

UNIT-IV: CARRIAGE OF GOODS ACT

Carrier: classification of carriers- common carrier - duties and rights of common carrier -goods--contract of affreightment-charter party-bill of lading- carriage by rail, sea, air-documentation.

UNIT-V: THE CONSUMER PROTECTION ACT, 1986

Definitions-Objects-central and state consumer protection council-consumer disputes-redressal agencies-forum-consumer disputes redressal commission-State and National Levels

TEXT BOOKS:

1. KAPOOR.N.D., *Elements of Mercantile Law*, Sultan Chand & CO, New-Delhi, 2011
2. BALACHANDRAN.V & THOTHARDI, *Business Law*, Tata McGraw Hill Education Private Ltd, 2010

REFERENCE BOOKS:

1. Kuchal, *Mercantile Law*, Vikas Publishing House, New Delhi, 2010.
2. R.S.N.Pillai & Bagavathi, *Mercantile Law*, Sultan Chand & Sons- New Delhi-2010.



CO 4504 COMPANY LAW

Semester : IV
Category : MC

Credits : 6
Hours / Week: 6

Course Objectives

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

UNIT 1: COMPANY LAW – AN OVERVIEW

Company – Definition–Characteristics– Lifting the corporate veil – Advantages of Incorporation – Company Law Administration – National Company Law Tribunal & Appellate tribunal

UNIT II – KINDS OF COMPANIES

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

UNIT III - FORMATION OF COMPANY

Formation of company -Preliminary contracts – Certification of Incorporation -Promotion - Certificate of commencement o Business– Promoters– Functions & Legal Status - MCA 21 – Scheme for filing statutory documents & other transactions by companies through electronic mode – Features of MCA 21.

UNIT IV – MEMORANDUM AND ARTICLES OF ASSOCIATION

Memorandum of Association - Nature and Contents - Alteration of memorandum - Doctrine of ultravires - Articles of Association - Purpose and Content -Alteration of articles - Doctrine of constructive notice and indoor management

UNIT V – RAISING SHARE CAPITAL

Prospectus – Definition – Registration - Contents – Shelf Prospectus – Deemed prospectus –Statement in lieu of prospectus - Misstatement and their consequences – Share Capital – Meaning –Kinds – Alteration of share capital

COURSE TEXTS

1. Kapoor N,D, *Company Law& Secretarial Practice* , 13th Ed., Sultan Chand & Sons, New Delhi, 2009
2. Srinivasan, *Company Law and Secretarial Practice*, Margam Publications, Chennai, 2005

COURSE REFERENCES

- 1.Pillai R.S.N. & Bhagwathi, *Business Law*, S. Chand & Co., New Delhi, 2003
2. Majumdar A.K and Kapoor G.K, *Company Law and practice*, Nabhi publications, New Delhi, 2003



CO-4505 COST ACCOUNTING

Semester : IV
Category : MC

Credits : 6
Hours / Week : 6

Objective:

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

Unit II: INTRODUCTION & MATERIALS CONTROL

Cost accounting: Objectives - Classification of Costs – Cost Unit – Cost Centre- Elements of Cost - Financial Accounting vs. Cost Accounting – Steps in installing a Cost Accounting system Material Control: Purchasing – Centralised Vs Decentralised - Store Keeping – Stock level determination – EOQ & ABC Analysis – Purchase price computation - Treatment of Scrap, Spoilage, Wastage & Defectives - Pricing of issue of material – FIFO, LIFO & Weighted Average methods

Unit II: LABOUR COST

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

Unit III: OVERHEADS

Overheads – classification, Allocation, Apportionment - Redistribution of overheads - Absorptions – methods of absorption - Machine hour rate – Activity based Costing

Unit IV: COST SHEET

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

Unit V: METHODS OF COSTING

Contract costing – Operating Costing (Transport only) – Process Costing –Valuation of Work-in-progress – Accounting for Joint & By-products

Course Text

Murthy & Gurusamy S, *Cost Accounting*, Tata McGrawHill, 2010

Maheswari S.N., *Principles of Cost Accounting*, Sultan Chand Publications, New Delhi, 2010

Course References

Reddy T.S. & Hari Prasad Reddy Y., *Cost Accounting*, Margham Publications, Chennai, 2012

Jain S.P & Narang K. L., *Cost Accounting*, Kalyani Publications, New-Delhi, 2012

Saxena V. K. & Vashist C. D., *Cost Accounting*, Sultan Chand & Company, New-Delhi, 2009



CO-4506 ENTREPRENEURSHIP AND OPPORTUNITY ANALYSIS

Semester : IV
Category : MC

Credits : 2
Hours / Week : 3

Course Objective:

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

Unit I: Entrepreneurship:

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

Unit II: Developing successful Business ideas:

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

Unit III: Opportunity Identification and Evaluation:

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

Unit IV: Business Planning Process:

Meaning of business plan, Business plan process, Advantages of business planning, preparing a model project report for starting a new venture

Unit V: Funding:

Sources of Finance, Venture capital, nature, venture capital process, Business Angels, Commercial banks, Government Grants

TEXT BOOKS:

1. Barringer Bruce R., Ireland R. Duane, *Entrepreneurship - Successfully Launching New Ventures*, Pearson Education, 2008.
2. Khanka S.S., *Entrepreneurial Development*, S.Chand & Co. Ltd., New Delhi, 1999.

REFERENCE BOOKS:

1. David Holt, *Entrepreneurship – New Venture Creation*, Prentice Hall of India, New Delhi, 2000.



2. Gupta.C.B. & Khanka S.S., *Entrepreneurship and Small Business Management*, Sultan Chand & Sons, 2010.
3. Hisrich Robert D, Peters Michael P, Shepherd Dean A, *Entrepreneurship*, 6th Edition, The McGraw-Hill Companies, 2007
4. Gupta C. B., Srinivasan N P, *Entrepreneurial Development*, Sultan Chand and Sons, 1992
5. Kurakto, *Entrepreneurship-Principles and practices*, 7th Edition, Thomson publication, 2007
6. Weihrich Heinz, Canice Mark V and Koontz Harold, *Management – A Global and Entrepreneurial Perspective*, Tata McGraw Hill Education Pvt. Ltd., 3rd Edition, 2011.

CO 5504 INCOME TAX LAW AND PRACTICE

Semester : V
Category : MC

Credits : 6
Hours / Week : 6

Course Objectives

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

Unit 1: RESIDENTIAL STATUS

Meaning of Income – Basis of Charge – Basic Concepts – Residential Status of Persons – Incidence of Tax

Unit 2: INCOME FROM SALARY

Income under the head Salaries – Forms of salary - Allowances – Perquisites – Deductions u/s 80 – Tax Rebate – provident Funds – Computation of Salary Income

Unit 3: INCOME FROM HOUSE PROPERTY

Income from House Property – Annual Value – Deductions u/s 24 – Computation of income from let out Houses and self Occupied House

Unit 4: PROFITS AND GAINS OF BUSINESS OR PROFESSION

Profits and Gains of Business or Profession – Chargeability – Admissible deductions – Inadmissible expenses – Computation of Business Income (Excluding Firms and Companies) – Computation Income from Profession

Unit 5: CAPITAL GAINS & OTHER SOURCES

Capital gains – Definition of Capital Assets – Kinds – Exempted Capital Gains – taxability of capital gains - Computation of - Income from other Sources – Computation of taxable income of individual

Course Text (Current Edition)

Vinod Singhania K. & Monica Singhania, *Students Guide to Income Tax*, Taxman Publications, 2012

Course References (Current Edition)

1. Gaur V.P., and Narang D.B., *Income Tax Law and Practice*, Kalyani Publishers
2. Mehrotra & Dr. Goyal, *Income Tax Law and Practice*, Sahitya Bhawan Publications



CO-5505 PRINCIPLES OF MARKETING

Semester : V
Category : MC

Credits : 6
Hours / Week : 6

Course Objectives

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

UNIT I: Marketing and the Marketing Process

Definition of Marketing and Marketing Management – Marketing Process – Marketing Management Orientation – Marketing Plan – Marketing Mix – Relationship Building – Customer Retention Strategies

UNIT II: Consumer/ Business Market Segmentation

Marketing Environment – Managing Marketing Information – Consumer Markets -Consumer Buyer Behaviour Process – Business Markets - Business Buyer Behaviour Process – Market Segmentation – Targeting – Positioning Strategies

UNIT III: Product and Pricing Strategies

Product, Services and Branding Strategies – Types of Products – Product Mix – New Product Development – Product Life Cycle Strategy, Pricing – Pricing Objectives - Kinds of Pricing – Factors Affecting Pricing – Pricing Strategies

UNIT IV: Marketing Channel and Communication Strategies

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

UNIT V: Contemporary Issues

Competitor Analysis and Strategies – Social Responsibility and Ethics – Citizen and Public Actions to Regulate Marketing –Recent Trends in Marketing: Marketing Intelligence – Social Media – Digital Media – Sight Engine Optimization – Search Engine Management

Course Text:

Kotler Philip, Armstrong Gary, Agnihotri y. Prafulla, Ehsan Ul Haque, *Principles of Marketing -A South Asian Perspective*, 13th Edition, Pearson 2009.

Course References:

- 1.Maheshwari P. Rajendra, *Principles of Marketing*, International Book House, 1st edition, 2012.
2. Armstrong Gary, Kotler Philip, *Principles of Marketing*, Prentice Hall, 2011.



CO 5506 HUMAN RESOURCE MANAGEMENT

Semester : V
Category : MC

Credits : 6
Hours / Week : 6

Course Objectives

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

UNIT 1: INTRODUCTION

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

UNIT II: HUMAN RESOURCE PLANNING

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

UNIT III: TALENT ACQUISITION

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

UNIT IV: LEARNING AND DEVELOPMENT

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

UNIT V PERFORMANCE APPRAISAL

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

Course Texts:

1. Gupta C.B, *Human Resource Management*, Sultan Chand and Sons, 14th Edition, New Delhi, 2012
2. Aswathappa K, *Human Resource Management*, 6th Edition, Tata McGraw-Hill Education Pvt. Ltd, 2010

Course References:

1. Jyothi P & Venkatesh D.N, *Human Resource Management* , Oxford University Press, New Delhi, 2006
2. Mamoria C.B, & Rao V. S. P, *Personnel Management (Text and Cases)*, Himalayan Publications, New Delhi, 2012
3. Wayne Mondy Robert, *Human Resource Management*, Pearson Education, 12th Edition, New Delhi, 2010

CO 5507 INDIAN BANKING

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

Course Objectives:

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

Unit 1: Introduction To Banking

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

Unit 2: Reserve Bank Of India

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

Unit 3: Banker-Customer

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

Unit 4: Banking Products

Different Deposit Products – secured – unsecured ; Lending by banks - Policies - Forms of Advances – Loan - Overdrafts - Cash Credit - Secured & unsecured Advances - General Principles – precaution – Various Modes of Creating Charge - Lien - Pledge - Hypothecation - Mortgage - Securities for advances – types of loan

Unit 5:Recent Banking practices

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

Course Text

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

Course Refernces

1. Gordon E & Natarajan K, *Banking Theory Law and Practice*, Himalaya Publishing House, 2012
2. Gupta R.K., *Banking Law and Practice*, Wadhwa Book Company, 2011
3. Shelagh Heffernan, *Modern Banking*, Wiley; 2nd edition, 2005



CO 5404 INTRODUCTION TO INVESTMENT MANAGEMENT

Semester : V
Category : ES

Credits : 2
Hours / Week : 3

Course Objectives

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

Unit 1: Introduction

Investment –Objectives of investment – Investment versus Speculation - Investment Process – Investment Information – Personal Financial Planning – Risk profiling

Unit 2: Time Value Of Money

Meaning - Current money Vs. Future money – Present Value Interest Factor – Present Value Interest Factor Annuity – Future Value Interest Factor - Future Value Interest Factor Annuity – Calculation of Time Value of Money

Unit 3: Risk & Return

Risk - Systematic & Unsystematic Risks - Calculation of risk –Probability & Non-Probability risks - Return – Capital & Revenue returns - Calculation of return – Equity and Bond valuation

Unit 4: Investment Alternatives

Bank Deposits – Post Office Savings Schemes - NBFC Deposits – Gold & Silver – Real Estate – Equity Shares & Debts – Bonds & Government Securities – Mutual Funds – Life Insurance & Tax Savings Instruments - Derivatives – Modern Investments

Unit 5: Investment Analysis

Primary Market versus Secondary Market - Fundamental Analysis - Economic Analysis – Industry Analysis - Company Analysis -

Course Text:

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

Course Reference:

- 1.Natarajan, *Investment Management*, Margham Publishers, Chennai, 2012
- 2.Pandian Punithavathi, *Security Analysis and Portfolio Management*, Vikas Publishers, New Delhi, 2010
- 3.Chandra Prasanna, *Investment and Portfolio Management*, Tata McGraw-Hill, New Delhi, 2011



CO 5405 FINANCIAL SERVICES

Semester : V
Category : ES

Credits : 2
Hours / Week : 3

Objectives

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

Unit I – Indian Financial System

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

Unit II - Merchant Banking and Venture Capital financing

Merchant Banking: Origin - Development of Merchant Banking - importance – categories – defaults - functions - Venture Capital financing: Meaning – Features – method of evaluation – stages of financing - Venture capital in India

Unit III - Lease Financing and Securitisation

Lease Financing: Meaning – types – Difference between Lease and Hire Purchase - advantages – short comings - Evaluation of Leasing Proposal - Securitisation: Meaning - difference between Securitisation and Bonds - Securitisation Process – Merits - Securitisation in India

Unit IV – Mutual fund and Credit Rating

Mutual fund : Meaning – objectives – types – Merits – shortcomings - Credit Rating Agencies : Meaning – functions – types - benefits – disadvantages

Unit V - Factoring and Forfaiting

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

Course Text

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

Course References

1. Khan M.Y., *Financial Services*, Tata McGraw-Hill, 2009
2. Gurusamy. S, *Financial Services*, Tata McGraw Hill Education Pvt. Ltd, 2011
3. Shashi & Gupta, *Financial Services*, Kalyani Publishers, 3rd Edition, 2010.



CO 5406 LOGISTICS AND SUPPLY CHAIN MANAGEMENT

Semester : V
Category : ES

Credits : 2
Hours / Week : 3

Course Objectives:

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

Unit – 1 Basics of Logistics

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

Unit – 2 Supply Chain Management

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

Unit – 3 Customer Service

Definition - Scope - Objectives - Importance - Elements of Customer Service, Seven Rights - Customer Service Audit, Customer Service Strategy – essence of logistics in marketing – marketing trends

Unit – 4 Warehouse Management

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

Unit - 5 Transportation and Multimodal Transport

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

Course Text

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

Course References

1. Raghuram G, and Rangaraj N, *Logistics and Supply Chain Management*, Macmillan Publication., 2000
2. Christopher Martin, *Logistics & Supply Chain Management*, Pearson Publication, 2010



CO 5407 SERVICES MARKETING

Semester : V
Category : ES

Credits : 2
Hours / Week : 3

Course Objectives

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

UNIT – I Introduction To Services Marketing

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

UNIT – II Consumer Behaviour In Services Marketing

Consumer Behaviour in services - Search, Experience and Credence property - Customer expectation of services - Factors influencing customer expectation of services - Customer perception of services - Customer satisfaction - Understanding customer expectation through market research

UNIT – III Management Of Service Marketing

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

UNIT – IV Delivering Quality Service

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

UNIT – V Service Providers

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

Course Text

Zeithmal A. Valarie & Jo Mary Bitner, Pandit Ajay, Dwayne D Gremer, Services Marketing, 5th Ed., Tata McGraw Hill Publishing Co, 2011.

Course References

1. Adrian Payne, *The Essence of Marketing*, New Delhi, Prentice Hall of India Pvt. Ltd, 1993.
2. Julian J. Gibars, *Building Buyer Relationship*, Macmillan India Ltd., New Delhi,
3. Lovelock Christopher, Wirtz Jochan, Chatterjee Jayanta, *Service Marketing People, Technology, Strategy*, 6th Edition, Pearson Education, 2010.
4. Kennen E Clow, David L Kurtz, *Service Marketing Operation, Management Strategy*, Biztantra, 2008.



CO-5408 MANAGING INNOVATION

Semester : V
Category : ES

Credits : 2
Hours / Week : 3

Course objectives

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

Unit I: Innovation and Competitive advantage

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

Unit II: Innovation and Creativity:

Factors influencing creativity - Individual - Team - Leadership; Creating Breakthroughs in innovation

Unit III: Innovation Theories:

Major contemporary theories: Disruptive-Networked-Open; Alternative theories: Evolutionary-Uncontested-Adaptive - Green Initiatives

Unit IV: Innovation Process:

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

Unit V: Success and Innovation:

Transformation of Business, Business Processes - Recognition and Execution Strategies-Designing a Winning Innovative Culture – Patents – Intellectual property – successful innovation case studies (any two).

Course Texts

1. Tidd Joe, and Bessant John., *Managing Innovation*, 4th Edition., John Wiley and Sons, Chichester, UK., 2009
2. Prahalad C.K. and Krishna, *The New Age of Innovation: Driving Concrete Value Through Global Networks*, M.S. McGraw Hill, 2008.
3. Westland, J.C., *Global Innovation Management: A Strategic Approach*, Palgrave Macmillan, 2008

Course References

1. Moore, G.A., *Dealing with Darwin: How Great Companies Innovate at Every Phase of Their Evolution*, Capstone, 2006
2. Collins, J., *How the Mighty Fall: And Why Some Companies Never Give In*, Random House, 2009



CO-5409 ENTREPRENEURIAL LEADERSHIP

Semester : V
Category : ES

Credits : 2
Hours / Week : 3

Course objectives

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

Unit I: Entrepreneurial Leader:

Key Leadership theories and associated researchers - behaviors of effective leaders in a variety of situations – profiles

Unit II: Practical Leadership:

Factors in a leadership situation - personal, behavioral and situational - Factors that lead to success or failure

Unit III: Recognizing Leadership Styles:

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

Unit IV: Skills and Leadership:

Skills of effective leaders-innovative mindset - sustainability - ideation - business planning, others; leadership strategies of leaders - popular culture - media

Unit V: Articulation and Communicating skills:

Creating a leadership product - demonstration of entrepreneurial leadership principles; Articulation to future employers - transferable interpersonal skills

Course Texts:

1. John B. Miner, *The 4 Routes to Entrepreneurial Success*, Berrett-Koehler Publishers, San Francisco, 1996
2. McMahon J. Timothy, *Leadership Classics*, Waveland Press, Inc., 2010

Course References:

1. Mint Business Series, *The New Age Entrepreneurs*, Random House India, 2012, ISBN: 978-81-8400-176-1
2. Danna Greenberg, Kate McKone-Sweet, H. James Wilson, *The New Entrepreneurial Leader: Developing Leaders Who Shape Social and Economic Opportunity*, (Berrett-Koehler Publishers, 2011
3. Sam Walton and John Huey, *Sam Walton: Made in America My Story*, 1993 ISBN 0-553-56283-5



CO 5410 EXPORT – IMPORT PROCEDURES

Semester : V
Category : ES

Credits : 2
Hours / Week : 3

Course Objectives

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

UNIT I: Introduction:

Meaning of Export and Import – Advantages and Disadvantages - Scope and Stages– Barriers to Trade

UNIT II: Entry into Foreign Markets:

Identification of Foreign Markets – Selection of Export and Import Products – Restrictive List – Negative List – Export and Import Strategies – Methods of Entering Foreign Markets

UNIT: III Export Procedures and Documentation:

EXIM Policy 2009 – 2014 – IEC Code Number – Registration of Exporters and Importers – Export Procedures – Excise and Custom Formalities – Shipping Formalities and Export Trade Documentation

UNIT: IV Import Procedures and Documentation:

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

UNIT: V Benefits and Risk Involved in Foreign Trade:

INCOTERMS – Export Finance – Packaging - International Quality Standards - Incentives, Subsidies and Schemes Available to Exporters –Foreign exchange Risk Management – Recent Trends– Countries having Trade with India – Important Terms used in Foreign Trade.

Course Texts :

1. Jeevanandam C, *International Trade Policy, Practices, Procedures & Documentation*, 1st Edition, Sultan Chand & Sons, 2012
2. Jeevanandam.C, *Foreign Trade*, Sultan Chand and Sons, Educational Publishers, New Delhi, 1st Edition, 2005.

Course References:

1. Export Import Policy 2009 – 2014: Government of India.
2. Srinivasan.R, *International Marketing*, PHI Learning Private Limited, New Delhi, 3rd Edition, 2008.
3. Francis Cherunilam, *International Trade and Export Management*, Himalaya Publishing House, Mumbai, Reprint, 2006.

CO 5411 FOREIGN EXCHANGE MANAGEMENT

Semester : V
Category : ES

Credits : 2
Hours / Week : 3

Course Objectives:

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

Unit – 1: Introduction

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

Unit-2: Foreign Exchange market

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

Unit 3: Exchange Control

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

Unit 4: Exchange rate determination

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

Unit 5: Exchange Risk Management

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

Course Text

Jeevanandan C, *Foreign Exchange & Risk Management*, Sultan Chand & Sons, 2011

Course References :

1. Chatterjee, A.K , *Principles of Foreign Exchange*, Himalaya Publishing House, 2008
2. Bhalla V.K, *Investment Management*, S. Chand Publication, 2012
3. Beedu R.R, *Foreign Exchange Risk Management*, Snow White Publications Pvt Ltd, 2006
4. Jeevanandan C, *A Brief Course of Foreign Exchange Arithmetic*, Sultan Chand & Sons, 2010
5. RBI, *Exchange Control Manual*, 2011



CO 6608 FINANCIAL MANAGEMENT

Semester : VI
Category : MS

Credits : 5
Hours / Week : 5

Course Objectives:

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

UNIT I: Finance Functions

Financial Management - Meaning and Significance-Objectives and Goals of Financial management –Finance Functions - Factors affecting Financial Decision - Functions of Finance Manager

UNIT II: Capital Structure

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

UNIT III: Cost of Capital

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

UNIT IV: Capital Budgeting & Dividend theories

Meaning and Significance –Capital Budgeting Process –Project Appraisal techniques –Selection Process under Capital Rationing – Dividend theories

UNIT V: Working Capital Management

Working Capital Management – Factors affecting Working Capital-Financing of Working Capital- Receivables Management – Inventory Management – Cash Management

Course Text:

Maheshwari S.N., *Financial Management*, Sultan Chand & Sons, New Delhi, 2004

Course References:

1. Khan and Jain, *Management Accounting & Financial Management*, Tata McGraw Hill publishers, New Delhi, 2004
2. Pandey I.M., *Financial Management*, Tata McGraw Hill Publishers, New Delhi, 2004
3. Kishore M Ravi, *Financial Management*, Taxman Publication New Delhi 2004



CO 6609 MANAGEMENT ACCOUNTING

Semester : VI
Category : MS

Credits : 5
Hours / Week : 5

Course Objectives

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

Unit-I: Introduction & Funds Flow Statement

Meaning and functions of financial accounting, cost accounting and management accounting - characteristics, scope of management accounting, Comparison between cost accounting and management accounting, financial accounting and management accounting – functions of management accountant.

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

Unit-II: Ratio Analysis

Meaning of ratio analysis - modes of expression of ratios - steps in ratio analysis - advantages of ratio analysis - limitations of ratio analysis-classification of ratios - traditional classification – profit and loss account ratios, balance sheet ratios, profit and loss account and balance sheet ratios - functional classification - profitability ratios - turnover ratios - financial ratios and computation of various ratios

Unit-III: Budgeting and budgetary Control

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

Unit-IV: Marginal Costing

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

UNIT –V: Standard Costing and Variance Analysis

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

Course Text

1. Solomon Raj L. & Arokiyasamy A., *Management Accounting*, Vijay Nicole Imprints Ltd, 2011.
2. Murthy A. & Gurusamy, *Management Accounting*, Tata McGraw Hill Publications, 2010

Course Reference

1. Maheshwari S.N. *Management Accounting*, Sultan Chand & Sons, New Delhi 2012
2. Jain & Narang, *Management Accounting*, Kalyani Publishers, New Delhi 2009



CO-6610 ADVANCED CORPORATE ACCOUNTING

Semester : VI
Category : MS

Credits : 5
Hours / Week : 5

Course Objectives:

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

UNIT I: Insurance Company Accounts (Schedule Format)

Types of Insurance - Accounts of Insurance Companies - Final accounts of life assurance Companies- Ascertainment of Profit-valuation Balance Sheet-Final accounts of Fire, Marine and miscellaneous Insurance Companies.

UNIT II: Banking Company Accounts:

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

UNIT III: Holding Companies (AS21):

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

UNIT IV: Liquidation of Companies

Meaning of Liquidation - Modes of Winding up - Contributory order of Payment –Preferential Creditors - Statement of Affairs-Deficiency or Surplus Accounts – Liquidators' Final Statement.

UNIT V: Amalgamation of Companies (AS – 14)

Amalgamation – Meaning – Types - Purchase Consideration –Computation of Purchase Consideration – entries in the books of the transferor and transferee - Special Adjustment Entries for Inter-Company Owings and Holdings.

Course Text:

Reddy and Murthy, *Corporate Accounting*, Margham Publication Chennai, 2005.

Course References:

- 1.Shukla M.C. and Grewal T.S. *Corporate Accounting*, New Delhi, S.Chand and Co, 1999.
- 2.Gupta R.L. and Radhasamy, *Corporate Accounting*, New Delhi, Sultan Chand, 2001



CO 6611 STRATEGIC MARKETING MANAGEMENT

Semester : VI
Category : MS

Credits : 5
Hours / Week : 5

Course Objectives

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

Unit 1 Introduction

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

Unit 2 Opportunity Analysis

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

Unit 3 Marketing Strategy formulation for new market entries and growth markets

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

Unit 4 Marketing Strategy formulation for mature and declining markets

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

Unit 5 Implementation and Control of Marketing Strategies

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

Course Text:

Orville C. Walker, Harper W. Boyd, Jean-Claude Larréché, *Marketing Strategy - Planning and Implementation*, Tata McGraw-Hill Publishing Company Ltd, Third Edition 2000,

Course References:

1. Philip Kotler, *Marketing Management*, Pearson Education, Eleventh Edition, 2003.
2. AzharKazmi, *Business Policy & Strategic Management*, Tata McGraw Hill Publishing Company Limited, Edition, 2002.
3. David W. Cravens, and Nigel F. Piercy, *Strategic Marketing*, Tata McGraw Hill Publishing Company Limited, 8th Edition, 2009.



CO 6612 RETAIL MANAGEMENT

Semester : VI
Category : MS

Credits : 5
Hours / Week : 5

Course Objectives

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

UNIT - 1: Introduction To Retailing:

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

UNIT - 2: Evolution Of Retail:

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

UNIT - 3: Customer Relationship Management

Definition - goals - concepts - components - customer lifecycle - B2B, B2C, innovations - customer touch points - CRM leaders, choice and establishment, training - CRM functions - support channels - strategy development - building components, analysis, customer segments, common barriers - building infrastructure, information base, process, technology, people, ensuring quality, privacy issues

UNIT 4: Service Operations

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

UNIT 5: Marketing Channel Systems

Concepts - participants - environment - behavioral process - developing a marketing channel - strategy - design - platform - product / pricing issues - brand management - positioning - repositioning - franchising

Course Texts

1. Pradhan Swapna, *Retailing Management: Text and Cases*, McGraw Hill Education. 4th Ed., New Delhi
2. J.N.Jain & P.P.Singh, *Modern Retail Management*, Deep & Deep Publications, New Delhi



CO-6613 SALES MANAGEMENT

Semester : VI
Category : MS

Credits : 5
Hours / Week : 5

Course Objectives

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

Unit - I Sales Management and Organisation

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

Unit –II Personal Selling

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

Unit - III Sales Operations

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

Unit - IV Salesmanship

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

Unit-V Sales force Management

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

Course Text

1. Still Richard R., Cundiff Edward W. & Govani Norman A. P., *Sales Management, Decisions, Strategies & Cases*, 5th Edition, Pearson Education, 1988

Course References

1. Dwight Earl, Tunner Jeff, Honeycut Earl D., Errfmeyer Robert. C., *Sales Management - Shaping the Future*, Prentice Hall Publication, 1st Edition, 2009
2. Thomas N Ingram, Raymond W Laforge, Ramon A Avila, *Sales Management Analysis & Decision Making*, 7th Edition, M.E. Sharpe Inc, 2009.
3. Hair F. Joe, Anderson Rolph E., Mehta Rajiv, nd babin J. Barry., *Sales Management: Building Customer Relationship and Partnership*, South Western College Pub, 1st edition, 2008



CO 6614 ENTREPRENEURSHIP AND NEW VENTURE CREATION

Semester : VI
Category : MS

Credits : 5
Hours / Week : 5

Course Objective:

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

Unit I Entrepreneurship: Entrepreneurial Perspective – Defining Entrepreneurship – Perspective on Small Business – Corporate Entrepreneurship – Traits of Entrepreneur – Functions of Entrepreneur – Entrepreneurial Process - Case study on Successful Entrepreneurship and Entrepreneurs.

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

Unit III New Ventures Feasibility Planning: The concept of a planning paradigm – Four stages Growth – Fundamentals of a Feasibility Plan – Project Identification – Project Selection – Project Report – significance – contents - planning commission guidelines for formulating a project report - Network analysis. Common errors in new venture creation.

Unit IV Product and service concepts for new ventures: Identifying Opportunities – the product development process – Products and Technology – Introduction to patents = Types of Patents – Copyrights – Trademark – Implications for entrepreneurs – Infrastructure of services – Types of service ventures – Success Factors in service Ventures. Implications of Market Research and Competitive analysis.

Unit V Organizing and Financing the new venture: Matching human resource needs and skills – networking – extending human relations – legal forms of business in perspective – Assets Management – Equity financing – venture capital – Debt financing – Government Programmes - Incubation

COURSE TEXTS:

1. David H. Holt, *Entrepreneurship – New Venture Creation*, Prentice Hall of India, New Delhi, 2000.
2. Bruce R. Barringer, R. Duane Ireland, *Entrepreneurship – Successfully Launching New Ventures*, Pearson Education, 2008.
3. Khanka S.S. “*Entrepreneurial Development*” S.Chand & Co. Ltd. Ram Nagar New Delhi, 1999.

COURSE REFERENCES:

1. Manimala J Mathew., *Entrepreneurship theory at crossroads*, Biztantra, 2007
2. Desai Vasant, *Entrepreneurial Development and Management*, Himalaya Publishing House, 2007
3. Lall Maddhurima, Sahai Shikha, *Entrepreneurship*, Excel Books, 2006
4. Kurakto, *Entrepreneurship-Principles and practices*, Thomson publication. 7th Edition, 2007
5. Wehrich Heinz, Canice V Mark and Harold Koontz, *Management – A Global and Entrepreneurial Perspective*, Tata McGraw Hill Education Pvt Ltd., 3rd Edition, 2011



CO 6615 ENTREPRENEURSHIP AND SUPPORT INSTITUTIONS

Semester : VI
Category : MS

Credits : 5
Hours / Week : 5

Course Objective:

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

Unit I Source of finance: Source of Finance – Fixed capital Management – Sources of fixed Capital – Ownership and borrowed capital – Debt equity considerations – State financing of fixed capital – Need for financial planning – Venture Capital.

Unit II Working Capital Management: Concept of working capital – Types – Need and significance – Estimating working capital requirements – Determinants of working capital – Sources of working capital .

Unit III Institutional Assistance to entrepreneurship: IDBI –Industrial Development Bank Of India, IFCI – Industrial Finance Corporation Of India, ICICI-Industrial Credit And Investment Corporation Of India, IRBI – Industrial Reconstruction Bank Of India, LIC - Life Insurance Corporation Of India – State Financial Corporations, State Industrial Development Corporation, Small Industries Development Bank Of India, Export And Import Bank Of India. – Role, Functions and the Impact on Entrepreneurship and Economy.

Unit IV Institutional support to entrepreneurs: Need for Institution Support - Institutional Support To Small Entrepreneurs – National Small Industries Corporation Ltd, Small Industries Development Organization, Small Scale Industries Board, State Small Industries Development Corporations, Small Industries Service Institutes, District Industries Centers, Industrial Estates, Specialized Institutions, Technical Consultancy Organizations.– Role, Functions and the Impact on Entrepreneurship and Economy

Unit V Government Policy for Small Scale Enterprises: Government Policy for Small Scale Enterprises – Government Support to Small Scale Enterprises during Five year Plans – Need for tax Benefits – Tax Holiday – Rehabilitation Allowance – Investment Allowance-m Tax concession to small scale industries in Rural Areas and Backward Areas.

COURSE TEXTS:

1. Khanka S.S., *Entrepreneurial Development*, S. Chand & Co. Ltd. Ram Nagar New Delhi, 1999.
2. Gupta C.B. & Khanka S.S., *Entrepreneurship and Small Business Management*, Sultan Chand & Sons, 2010.

COURSE REFERENCES:

1. Suresh Jayashree, *Entrepreneurial Development*, Margham Publications, 1999.
2. Mathew J. Manimala, *Entrepreneurship Theory at Crossroads*, Biztantra, 2007
3. Desai Vasant, *Entrepreneurial Development and Management*, Himalaya Publishing House, 2007
4. Lall Maddhurima, SahaiShikha, *Entrepreneurship*, Excel Books, 2006
5. Kurakto, *Entrepreneurship-Principles and Practices*, 7th Edition, 2007, Thomson publication.



CO -6616 LEGAL ASPECTS OF SMALL BUSINESS

Semester : VI
Category : MS

Credits : 5
Hours / Week : 5

Course Objectives:

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

Unit 1: Partnership Act

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

Unit 2: Shops and Establishment Acts

Major provisions of Act with licensing, registration, health, safety and welfare, working hours of adult, Penalties and procedure, and legal implications of city corporation regulations.

Unit 3: Micro, Small, & Medium Enterprises Development Act, 2006

Benefits to MSMEs under the act – classification of MSME– registration – obligation of the buyer – disclosure requirements – deduction under the IT act – Special Economic Zones- Export Processing Zones.

Unit 4: Legislations related to Registration Procedures

Provisions related to small and medium business enterprises mentioned in Specific Relief Act – Transfer of Property Act – General Power of Attorney Act – Registration Act– Stamps Act – Limitation Act

Unit 5: Labour welfare legislations

Minimum wages act, The Workmen’s compensation Act, Main Texts provisions – employer’s liability for compensation – rules regarding distribution of compensation - The Employees State Insurance and PF Act; Provisions regarding administration of the scheme, ESI Corporation, medical benefit council - Employee provident fund schemes – circumstances for payment of gratuity – determination and forfeiture of gratuity

Course Text:

N.D. Kapoor, *Handbook of Industrial Law* , Sultan Chand & Sons, 2011

Course References:

1. Sinha & Shekhar, *Industrial Relation, Trade Union and Labour Legislation*, Pearson Education Ltd, 2010
2. Ratna Sen, *Industrial Relation in India*, MacMillan India, 2011
3. Goswami, *Labour and Industrial Law*, Central Law Agency, 2010
4. Padhi P.K, *Labour and Industrial Law*, Prentice Hall of India Ltd, 2012
5. Malik P.L, *Handbook of Industrial Law*, Eastern Book, 2010



CO-6617 INTERNATIONAL BUSINESS ENVIRONMENT

Semester : VI
Category : MS

Credits : 5
Hours / Week : 5

Objectives:

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

Unit 1 Economic environment:

Forms of economic system: centrally planned-Market based-mixed economy. Economic indicators: size of demand-levels of income & distribution-inflation-consumption-availability of resources-infrastructure.

Unit 2 Political environment:

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

Unit 3 Legal environment:

legal system in the host country. Legislation relating to corporate affairs- taxation-price regulations- labour laws and unions. Intellectual property rights.

Unit 4 Socio-cultural environment:

Societal factors: population-demography-language-religion-education-social institutions. Cultural elements: Attitudes-values-customs-tradition. Cultural diversity- managing cultural diversity.

Unit 5 Financial environment:

Balance of payments-Foreign exchange markets -foreign investment policy -Financing of foreign trade.

Course Text:

Jeevanandam. C, *International Business*, Sultan Chand & Sons, New Delhi, 2008

Course References:

1. Vyuptakesh Sharan, *International Business: Concept, Environment and Strategy*, Pearson Education, Singapore 2006
2. Manab Adhikary, *Global Business Management (in an international economic environment)*, Macmillan India Ltd., 2006



CO 6618 INTERNATIONAL TRADE PROMOTION AGENCIES

Semester : VI
Category : MS

Credits : 5
Hours / Week : 5

Course Objectives:

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

UNIT - I Introduction:

Institutions for Export Promotion – Role – Advantages – Governmental Departments concerned with International Trade – Department of Commerce – Ministry of Finance – Department of Revenue – Department of Industrial Policy & Promotion – Ministry of Textiles – Department of Agriculture and Cooperation – Ministry of Civil Aviation – Ministry of Surface Transport – Other Ministries.

UNIT - II Advisory Bodies:

Board of Trade – Functions – Export Promotion Board – Functions – Directorate General of Anti – Dumping and Allied Duties – Functions – Interstate Trade Council – Functions – Directorate General of Foreign Trade – Functions – Directorate General of Supplies and Disposals – Functions – Directorate General of Commercial Intelligence and Statistics.

UNIT - III Promotional and Other Organisations:

Export Promotion Council – Functions – Commodity Boards – Functions – Development Authorities – Functions – Export Oriented Units – Functions – Special Economic Zones – Functions – Export Processing Zones – Types - Functions – Software Technology Park – Functions – Electronic Hardware Technology Park – Functions – Bio Technology Park – Functions – Trading House – Star Trading House – Super Star Trading House.

UNIT - IV Service Institutions:

Indian Institute of Foreign Trade – Functions - Indian Institute of Packaging – Functions – India Trade Promotion Organisation – Functions – Federation of Indian Export Organisations – Functions – Export Inspection Council – Functions – Export Credit Guarantee Corporation of India Ltd – Functions – Freight Investigation Bureau – Functions – Container Freight Stations – Functions – Container Corporation of India – Functions – Kinds of Containers – Shipping Conference Lines - EXIM Bank – Functions – Indian Council of Arbitration – Functions – National Centre for Trade Information – Functions – GS1 – India – Functions.

UNIT – V Institutions for Small and Medium Enterprise (SME):

SME Export Promotion Council of India – Functions – SME Chamber of India – Chamber of Commerce - Functions – Indian International Trade Centre – Functions.

Course Text:

Jeevanandam C, *International Trade Policy, Practices, Procedures & Documentation*, 1st Edition, Sultan Chand & Sons, 2012.

Course References:

1. Gandolfo, *International Trade Theory & Policy*, Springer India Publications, 2011
2. Export Import Policy 2009-2014: Government of India.



CO 6619: INTERNATIONAL BUSINESS STRATEGIES

Semester : VI
Category : MS

Credits : 5
Hours / Week : 5

Course Objectives:

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

UNIT – I Introduction

Understanding International Business and Strategy – Forms or Modes of International Business – Trading Mode – Passive Participation Mode – Active/Direct Participation Mode - Multinational Enterprise (MNE) – Strategic International Environment- International Political, Economic, Cultural, Technological and Financial Environment

UNIT – II Basic Strategies

General Strategic Choice – Four basic Strategies - Market Entry Strategy – International Competitiveness Strategy - Three Generic Strategy Models – International Value Chain – International Arbitrage Strategy

UNIT III International Marketing Strategies

Product and Branding Strategy – International Product Life Cycle (INPLC) – Branding levels and Alternatives – Product Promotion Strategy – Advertising – Factors Governing International pricing – Pricing Strategy Alternatives – International Competition and Price Pressure – Dumping Strategy

UNIT IV International Operations

International Logistics – Operations Strategy – Distribution – Strategic Alliances and Partnerships in Operation – FDI – International Joint Venture (IJV) – Corporate Level Strategy and Subsidiary Level Strategy

UNIT V International Financial Strategies

International Organisation Structure – International Financial Management – Investment Decisions – Financing Decisions - International HRM – Strategic Control of International Business – Nature and Elements of the Strategic Control System

Course Texts :

1. Nag, A, *International Business Strategy*, Vikas Publishing House Pvt Ltd, 2010
2. Sharan, V, *International Business: Concepts, Environments and Strategy*, Pearson Education, 2003
3. Aswathappa, K *International Business*, Tata McGraw – Hill, 2008

Course References:

1. Paul, J., *International Business* (3rd Edition), Prentice Hall of India, 2007
2. Bennett, R., *International Business*, Pearson Education, 2003
3. Gupta, A., *Global Elephants*, The Economic Times, December 6, 2003
4. Hamel, G., and Prahalad C.K., *The Core Competence of the Corporation*, Harvard Business Review, July 1990



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SKILL BASED (15 CREDITS)

Package-A

CO 6652: FINANCE

Semester : VI

Category : SK

Credits : 15

Hours / Week : 15

Package objectives

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



PAPER I
AUDITING & ASSURANCE

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

Credits : 5
Hours / Week : 5

Objectives

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

Unit 1: Introduction

Auditing – Definitions – Objective – Classification – Advantages and limitations of Auditing – Investigation vs. Auditing - Auditing standards

Unit 2: Statutory Auditor

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

Unit 3: Audit Planning & Control

Audit files – Audit programme – Audit note book – Audit working paper – Internal Control – Internal check – Internal audit – Internal audit vs. external audit

Unit 4: Vouching

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

Unit 5: Verification and Valuation

Mode and object of verification – Verification and valuation of assets – Verification of liabilities – Auditor's duty as regards verification and valuation of Assets and Liabilities – Audit of provisions and reserves

Course Text

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

Course References

1. Spicer & Pegler, *Auditing*, MacMillan Publication, New Delhi, 2000
2. Tandon B.N., *Practical Auditing*, S.Chand Publishers, New Delhi, 2010



PAPER II

STOCK MARKET OPERATIONS

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

Credits : 5
Hours / Week : 5

Course Objective:

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

Unit – 1: Primary Market

An overview of Indian Securities Market, Meaning, Functions, Intermediaries - Role of Primary Market – New Issues Market – IPO's – Investor protection in primary market – Recent trends in primary market – SEBI measures for primary market. Current status of Indian securities market – perspective on market growth and technology

Unit – 2: Secondary Market

Meaning, Nature, Functions of Secondary Market – Organisation and Regulatory framework for stock exchanges in India – Defects in working of Indian stock exchanges – secondary market intermediaries - stock brokers, advisors - regulations and code of conduct framed by SEBI- Dematerialisation

Unit – 3: Listing of Securities:

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

Unit – 4: Stock Exchanges

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

Unit 5: Risk management systems

Risk management system in BSE & NSE – Margins – Exposure limits – Surveillance system in – Circuit breakers - Inside Trading, Circular Trading, Price Rigging – market indices

Text Book:

Punithavathy Pandian, *Security Analysis and Portfolio Management*, Vikas Publishing House Pvt. Ltd.

Reference Books:

1. Avadhani, *Investment and Securities Market in India*, Himalaya Publishing House, 2009
2. Prasanna Chandra, *Security Analysis and Portfolio Management*, Tata McGraw-Hill, 2010
3. Sanjeev Agarwal, *A Guide to Indian Capital Market*, Bharat Publishers, 2008
4. Ravi Puliani and Mahesh Puliani, *Manual of SEBI*, Bharat Publication
5. Gurusamy S, *Capital Markets*, Tata McGraw Hill, 2012



PAPER III

CORPORATE COMMUNICATIONS & INFORMATION TECHNOLOGY

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

Credits : 5
Hours / Week : 5

Course objectives

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

Unit I: Corporate Communications – Introduction.

Communication process – writing for business – internal and external situations - Barriers – adaptation

Unit II: Report writing and presentations

Business letter – types – Structure, writing memorandum, reports – characteristics – types – principles – structure – preparation of reports, business presentations – elements – designing – using visual aids – appearance and posture

Unit III: Group Communication

Meetings – meaning – objectives – types – procedure for convening – Indian Company Law stipulations - media management – press releases – seminars – workshops – conferences – Business Etiquette.

Unit IV: Business Engineering and ERP

Business Re-Engineering – introduction – significance – principles, Enterprise Resource planning (ERP)– Introduction – evolution – Integrated systems approach - business benefits – ERP in Business processes

Unit V: Implementation of ERP

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

COURSE TEXTS:

1. Vikram Bisen, Priya, *Business Communication*, New Age International, 2010.
2. Sumner Mary, *Enterprise Resource Planning*, Pearson Education, Inc. 1st edition, 2012.

COURSE REFERENCES:

1. Lesikar Raymond V., Flatley Marie E., *Basic Business Communication – Skills for Empowering the Internet Generation*, Tata McGraw-Hill Publishing Company Limited., 2002
2. Alexis Leon, *Enterprise Resource Planning*, 2nd Edition, Tata McGraw-Hill Publishing Company Limited, 2007
3. Garg Vinod Kumar, Venkitakrishnan N.K, *Enterprise Resource Planning – Concepts and practice*, 2nd edition, PHI Learning, 2009
4. Guffey Mary Ellen, Loewy Dana, *Business Communication*, 7th Edition, South Western Educational Publishing, 2010, Cengage learning., 2011



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SKILL BASED (15 CREDITS)

Package-B

CO 6653: MARKETING

Semester : VI

Category : SK

Credits : 15

Hours / Week : 15

Package objectives

1. Provide students an exposure to the basic theory in Creative Advertising, Marketing Research, Enterprise Resource Planning, Corporate Communications and Information Technology
2. Enable students to acquire skills in Marketing applications in a technological environment



PAPER I CREATIVE
ADVERTISING

Semester : VI
Category : SK (Marketing Package-B)

Credits : 5
Hours / Week : 5

Course Objectives

- 1.To understand the importance of advertising in today's world.
- 2.To expose the students to the use of creativity in advertising.
- 3.To help the students to understand the process of creating an advertisement.

UNIT I: Introduction:

Meaning and Definition of Advertising –Types - Functions – Benefits – Social, Ethical and Legal Issues - Recent Trends in Advertising – Advertising Agency – Types – Structure of an Advertising Agency – Functions of Different Departments – Agency Compensation and Evaluation.

UNIT II: Advertising Planning:

Communication Process – Exposure and Familiarity Model – Response Hierarchy Model — Attractive Elements in Advertising- Advertising Target Audience -Understanding Audience - Controlling Zapping and Zipping -Brand Positioning-Advertising Planning –Unique Selling Proposition and Key Selling Points – Advertising Objectives –Budget Allocation – Factors Affecting Budget Allocation.

UNIT III: Creative Advertising:

Creativity in Advertising– Creative Process- Creative Thinking – Lateral thinking techniques- Big idea-Advertising Appeals- Selling style-Creative Strategies- Copy Platform- Copy Writing -Print Copy Elements- Types of headlines-Types of copy – Elements and Principles of Design- Layout Types .

UNIT IV: Advertising Production:

Designing Print Advertisement – Choosing a Format – Designing a Page – Working with Visuals– Typography and Copy Testing – Print Advertisement Production Process- Thumbnails to Machine Ready Copy- Television Commercials –Types-Story Board-Radio Commercials-Types Production Process- Web Advertising-Designing Web Advertisements-Production Process.

UNIT V: Electronic Media:

Types of media –Print- Television –Radio- Electronic and Internet- Outdoor Publicity - Direct Mail and Other Social Media -Q R Code - Pros and Cons of Each Medium--Time frame-Media Vehicle – Media Planning-Media Principles and Strategies- Ratings and Reach- Software Assistance- Space and Time Buying- Media Evaluation – Emerging Media - Salesmanship in Advertising- Public Relations in Advertising – Advertising Research and Measuring Advertising Effectiveness.

Course Texts:

1. Belch E.George, Belch A. Michael, *Advertising and Promotion* (An Integrated Marketing Communications Perspective), 6th Edition, Tata McGraw Hill, New Delhi, 2007.
2. Kazmi SHH, Batra Satish K, *Advertising and Sales Promotion*, 3rd Edition, Excel Books, New Delhi, 2008.

Reference Texts:

1. Bovee Courtland L.,Thill John V.,Dovel George P. and Wood Marian Burk, *Advertising Excellence*,1st Edition, McGraw – Hill, New York, 1995.
2. Jefkins Frank, Yadin Daniel, *Advertising*, 4th Edition, Pearson Education, New Delhi, 2009.
3. Gupta C.B, *Advertising and Personal Selling*, 2nd Edition, Sultan Chand and Sons, New Delhi, 2008.
4. Gupta S.L., Ratna V.V., *Advertising and Sales Promotion Management*, 1st Edition, Sultan Chand and Sons, New Delhi, 2011.
5. Saravanavel and Sumathi, *Advertising and Salesmanship*, 2nd Edition, Margham Publications, Chennai, 2010.



**PAPER II MARKETING
RESEARCH**

Semester : VI
Category : SK (Marketing Package-B)

Credits : 5
Hours / Week : 5

Course Objectives

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

Unit I: Marketing Research

Introduction – Definition of Marketing Research – Objectives – Scope- Importance – Elements – Nature of MR – Functions of MR - Kinds of Marketing research – Relationship of MR with other discipline – responsibilities involved - Benefits and limitations – Marketing Information System.

Unit II: Marketing research process

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

Unit III: Types of research

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

Unit IV: Data Collection

Kinds of data – Primary and Secondary – Sources of Primary data – Personal interview- Telephone interview - Mail survey method – Techniques involved in selecting a survey - Secondary data – Sources - Merits and demerits – Types- Internal and external – Difference between primary and secondary data- Questionnaire – Definition - Steps in drafting a Questionnaire – Requirements - Sampling – Stages in selecting a sample - Qualities – Methods of sampling

Unit V: Research Report Writing

Research proposal – Meaning and definition – Stages involved in research proposal – Factors involved in organizing a research report – General format of research report writing

Course Texts:

1. Sharma D.D., *Marketing Research*, Sultan Chand Publishers, New Delhi 2010
2. Harper W.Boyd, Ralph Westfall, Stanley F Stasch, *Marketing Research – Text and Cases*, Richard D Irwin Int. Publishers, New York, 2004
3. Ravilochanan, *Marketing Research*, Margham Publishers, Chennai, 2006

Course References:

1. Naresh K Mahotra, *Marketing research – An Applied Orientation*, Pearson Education Publishers, 2000
2. Ronald S Rubin, David J Luck, *Marketing Research*, PHI Learning, 7th edition, New Delhi, 2009
3. Mazumdar, *Marketing Research – Text & Applications*, Willey Estern Publishers, New York, 1992



PAPER III

CORPORATE COMMUNICATIONS & INFORMATION TECHNOLOGY

Semester : VI

Credits : 5

Category : SK (Marketing Package-B)

Hours / Week : 5

Course objectives

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

Unit I: Corporate Communications – Introduction.

Communication process – writing for business – internal and external situations - Barriers – adaptation

Unit II: Report writing and presentations

Business letter – types – Structure, writing memorandum, reports – characteristics – types – principles – structure – preparation of reports, business presentations – elements – designing – using visual aids – appearance and posture

Unit III: Group Communication

Meetings – meaning – objectives – types – procedure for convening – Indian Company Law stipulations - media management – press releases – seminars – workshops – conferences – Business Etiquette.

Unit IV: Business Engineering and ERP

Business Re-Engineering – introduction – significance – principles, Enterprise Resource planning (ERP)– Introduction – evolution – Integrated systems approach - business benefits – ERP in Business processes

Unit V: Implementation of ERP

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

COURSE TEXTS:

1. Vikram Bisen, Priya, *Business Communication*, New Age International, 2010.
2. Sumner Mary, *Enterprise Resource Planning*, Pearson Education, Inc. 1st edition, 2012.

COURSE REFERENCES:

1. Lesikar Raymond V., Flatley Marie E., *Basic Business Communication – Skills for Empowering the Internet Generation*, Tata McGraw-Hill Publishing Company Limited., 2002
2. Alexis Leon, *Enterprise Resource Planning*, 2nd Edition, Tata McGraw-Hill Publishing Company Limited, 2007
3. Garg Vinod Kumar, Venkitakrishnan N.K, *Enterprise Resource Planning – Concepts and practice*, 2nd edition, PHI Learning, 2009
4. Guffey Mary Ellen, Loewy Dana, *Business Communication*, 7th Edition, South Western Educational Publishing, 2010, Cengage learning., 2011



SKILL BASED (15 CREDITS)

Package-C

CO 6654: ENTREPRENEURSHIP

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

Package objectives

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



PAPER I Business

Plan Writing

Semester : VI
Category : SK (Entrepreneurship Package-C)

Credits : 5
Hours / Week : 5

Course Objectives:

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

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

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

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

Unit IV: Business Strategy and Marketing Plan – Organization, Operations and Development Plans - Financial Plans.

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

Text Book:

Bruce R.Barringer and R.Dune Ireland, *Entrepreneurship – Successfully Launching New Ventures*, Pearson Education, Inc, Delhi, 2008.

Reference Books:

1. Katz j.a., Green ii r.p., *Entrepreneurial Small Business*, (3th Ed.), McGraw Hill/Irwin, New York, NY, 2008.
2. Mullins j., Komisar R., *Getting to Plan B*, Harvard Business Press, Boston, Massachusetts, 2009



PAPER II
Social Entrepreneurship

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

Course Objectives:

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

Unit I: Introduction to Social Entrepreneurship

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

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

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

Unit V: Case studies on successful social entrepreneurs.

Course Books:

Skillem Jane C. Wei, Austin James E., Herman B. Leonard, and Howard H. Stevenson, *Entrepreneurship in the Social Sector*, Sage Publications Inc, 2007

Reference Books:

1. Prahalad C. K, *Fortune at The Bottom of the Pyramid: Eradicating Poverty Through Profits*, Pearsons, 2012
2. Bassant John and Joe Tidd, *Innovation and Entrepreneurship*, John Wiley and Sons Ltd., Ed. 2, 2011



PAPER III
CORPORATE COMMUNICATIONS & INFORMATION TECHNOLOGY

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

Course objectives

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

Unit I: Corporate Communications – Introduction.

Communication process – writing for business – internal and external situations - Barriers – adaptation

Unit II: Report writing and presentations

Business letter – types – Structure, writing memorandum, reports – characteristics – types – principles – structure – preparation of reports, business presentations – elements – designing – using visual aids – appearance and posture

Unit III: Group Communication

Meetings – meaning – objectives – types – procedure for convening – Indian Company Law stipulations - media management – press releases – seminars – workshops – conferences – Business Etiquette.

Unit IV: Business Engineering and ERP

Business Re-Engineering – introduction – significance – principles, Enterprise Resource planning (ERP)– Introduction – evolution – Integrated systems approach - business benefits – ERP in Business processes

Unit V: Implementation of ERP

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

COURSE TEXTS:

1. Vikram Bisen, Priya, *Business Communication*, New Age International, 2010.
2. Sumner Mary, *Enterprise Resource Planning*, Pearson Education, Inc. 1st edition, 2012.

COURSE REFERENCES:

1. Lesikar Raymond V., Flatley Marie E., *Basic Business Communication – Skills for Empowering the Internet Generation*, Tata McGraw-Hill Publishing Company Limited., 2002
2. Alexis Leon, *Enterprise Resource Planning*, 2nd Edition, Tata McGraw-Hill Publishing Company Limited, 2007
3. Garg Vinod Kumar, Venkitakrishnan N.K, *Enterprise Resource Planning – Concepts and practice*, 2nd edition, PHI Learning, 2009
4. Guffey Mary Ellen, Loewy Dana, *Business Communication*, 7th Edition, South Western Educational Publishing, 2010, Cengage learning., 2011



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SKILL BASED (15 CREDITS)

Package-D

CO 6655: INTERNATIONAL BUSINESS

Semester : VI

Category : SK

Credits : 15

Hours / Week : 15

Package objectives

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



PAPER I

MANAGEMENT OF MULTINATIONAL CORPORATIONS

Semester : VI
Category : SK (International Business Package-C)

Credits : 5
Hours / Week : 5

Course Objectives

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

Unit 1: Overview of Multinational Corporations (MNCs)

MNCs- Meaning- Nature- India's presence- Goals- Fundamental goals of host governments- Defenders and critics of MNCs- Action plans to make MNCs acceptable- Barriers to Trade- The case for Protectionism- India's foreign trade policy.

Unit 2 : International Operations Management

International Operations Management: Meaning- Nature- Comparison with Domestic Operations Management- Competitive advantage- Corporate strategy- Strategic Issues.

Unit 3: International Marketing Management

International Marketing- Domestic Marketing Vs International Marketing- Benefits of International marketing- Major activities- International Market assessment- International product strategies- Brand decisions- Promotion Issues and Policies- Distribution Issues and Decisions.

Unit 4: International Financial Management and Financing Foreign Trade

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

Unit 5 : International Human Resource Management

Nature- Growing Interest in IHRM- Comparison between DHRM and IHRM – Managing International HR activities- The expatriates- International assignments for women.

COURSE TEXT:

Aswathappa. S, *International Business*, McGraw Hill Higher Education, Fifth Edition 2012, New Delhi

COURSE REFERENCES:

1. Vyuptakesh Sharan, *International Business- Concept, Environment and Strategy*, Pearson Education, Third Edition 2011,
2. Justin Paul, *International Business*, PHI Learning Private Limited, Fourth Edition, 2009.
3. Thakur, Manab, Gene E. Burton, and B.N. Srivastava, *International Management- Concepts and Cases*, Tata McGraw Hill, New Delhi.
4. Hodgetts, *International Management*, 3rd edition, Tata McGraw Hill, New Delhi.
5. John D Daniel, Lee H Radebaugh, Daniel P Sullivan, *International Business Environments and Operations* - Pearson Education, 10th edition, 2004.
6. Koontz and Whelrich, *Management, A Global Perspective*, Tata McGraw Hill, New Delhi.
7. Nagandhi Anant R, *International Management, Concept and Cases*, Tata McGraw Hill Publisher, New Delhi.



PAPER II

Case Studies in International Firms

Semester : VI

Credits : 5

Category : SK (International Business Package-C)

Hours / Week : 5

Course Objectives

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

Unit 1: Introduction

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

Unit 2: Developing Skills

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

Unit 3: Case studies on Global Multinational Companies

Analysis and presentation of 5 prescribed cases relating to Global multinational companies

Unit 4. Case studies on Multinational Operating in India

Analysis and presentation of 5 prescribed cases relating to Foreign Multinational operating in India.

Unit 5 Case studies on Multinational Operating in International Environment

Analysis and presentation of 5 prescribed cases relating to Indian Multinational operating in the international environment.

Course References:

1. William C. Ellet, *The Case study Hand book: How to read, discuss and write persuasively case studies*, HBR Press,2007
2. Harvard Business Press, *R-Case studies: Keeping strategy on Track*,HBR Press,2009
3. John Walsh, *International Business case studies for multicultural Marketplace*,Routledge,1994,
4. Hina Rashid, Joshua O. Miluwi, *International Environment Texts and cases*, Raj Publications,2012



PAPER III

CORPORATE COMMUNICATIONS & INFORMATION TECHNOLOGY

Semester : VI

Credits : 5

Category : SK (International Business Package-C)

Hours / Week : 5

Course objectives

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

Unit I: Corporate Communications – Introduction.

Communication process – writing for business – internal and external situations - Barriers – adaptation

Unit II: Report writing and presentations

Business letter – types – Structure, writing memorandum, reports – characteristics – types – principles – structure – preparation of reports, business presentations – elements – designing – using visual aids – appearance and posture

Unit III: Group Communication

Meetings – meaning – objectives – types – procedure for convening – Indian Company Law stipulations - media management – press releases – seminars – workshops – conferences – Business Etiquette.

Unit IV: Business Engineering and ERP

Business Re-Engineering – introduction – significance – principles, Enterprise Resource planning (ERP)– Introduction – evolution – Integrated systems approach - business benefits – ERP in Business processes

Unit V: Implementation of ERP

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

COURSE TEXTS:

1. Vikram Bisen, Priya, *Business Communication*, New Age International, 2010.
2. Sumner Mary, *Enterprise Resource Planning*, Pearson Education, Inc. 1st edition, 2012.

COURSE REFERENCES:

1. Lesikar Raymond V., Flatley Marie E., *Basic Business Communication – Skills for Empowering the Internet Generation*, Tata McGraw-Hill Publishing Company Limited., 2002
2. Alexis Leon, *Enterprise Resource Planning*, 2nd Edition, Tata McGraw-Hill Publishing Company Limited, 2007
3. Garg Vinod Kumar, Venkitakrishnan N.K., *Enterprise Resource Planning – Concepts and practice*, 2nd edition, PHI Learning, 2009
4. Guffey Mary Ellen, Loewy Dana, *Business Communication*, 7th Edition, South Western Educational Publishing, 2010, Cengage learning., 2011



LOYOLA COLLEGE (AUTONOMOUS)
CHENNAI - 600 034.

ALLIED REQUIRED, ALLIED OPTIONAL & ELECTIVE GENERAL PAPERS



EC-1101 GENERAL ECONOMICS

(OFFERED BY THE ECONOMICS DEPT TO 2 SECTIONS OF COMMERCE)

Semester : I
Category : AR1

Credits: 4
Hrs/Week: 6

Objectives:

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

COURSE UNITS:

Unit I: Introduction

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

Unit II: Macroeconomics:

National income concepts - Determination of national income and employment-Determinants of consumption, saving and investment

Unit III: Money and Banking:

Concepts of Money-Commercial banks and credit creation- Central bank and credit control.

Unit IV: Money supply and Price level

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

Unit V: Public Finance:

Budgets - Types of budget deficit-Direct and Indirect Taxes- Development and Non-development expenditure.

RECOMMENDED TEXT BOOKS:

1. Sankaran Jhingan M.L., *Money Banking International Trade and Public Finance*, Ed.8, Veranda Publishers, New Delhi, 2004
2. Rudder Datt and Sundaram KPM, *Indian Economy*, S. Chand and Company Private Ltd., New Delhi, 2005

REFERENCE BOOKS:

1. Lipsey, Richard, G, *Introduction to Positive Economics*, English Language Society and Weidenfeld and Nicolson, London, 1998
2. Samuelson, Paul Antony and Nordhaus William D, *Economics*, Ed. 6, Tata McGraw Hill Publishing Company Ltd.. New Delhi, 1998
3. Stonier Alfred W and Hague Douglas C, *A Text Book of Economic Theory*, Longman, London, 2000

WEBSITES FOR REFERENCE:

"<http://www.rbi.org.in>" www.rbi.org.in; "<http://www.bankreportrbi.org.in>" www.bankreportrbi.org.in;
"<http://www.cpolicy.rbi.org.in>" www.cpolicy.rbi.org.in; "<http://mospi.nic.in>" <http://mospi.nic.in>;
"<http://www.buiietin.rbi.org.in>"; www.buiietin.rbi.org.in; www.Indiastatcom.



CO-1102 MANAGERIAL ACCOUNTING

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

Credits: 4
Hrs/Week: 6

Semester: 1 Course Objectives:

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

Unit 1: Financial Statement

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

Unit 2: Cash Flow Statement

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

Unit 3: Inventory Management

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

Unit 4: Labour & Overheads Accounting

Methods of Wage payments – Piece Rate – differential piece rate - Time rate – Incentive Methods – Overheads – Classification, Allocation, Apportionment – Redistribution of overheads

Unit 5: Marginal Costing

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

Course Text

Murthy & Gurusamy, *Cost Accounting*, Tata McGraw Hill Publication, 2011

Course References

1. Maheswari S.N., *Principles of Cost Accounting*, Sultan Chand Publications, 2010
2. Reddy T.S.& Hari Prasad Reddy Y., *Cost & Management Accounting*, Margham Publications, 2011
3. Jain & Narang, *Cost Accounting*, Kalyani Publications, 2009
4. Arora .M.N, *Cost Accounting*, Vikas Publishing House Pvt., 2011



CO-1103 MEDIA MARKETING

Semester : I

Category : ARI(OFFERED TO THE VISCOM DEPT.)

Credits: 4

Hours/Week: 6

Course Objectives

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

UNIT I: Marketing and the Marketing Process:

Definition of Marketing and Marketing Management - Marketing Process and evolution - Marketing Management orientation - Marketing Plan - Marketing Mix - Consumer and Business Markets - Market Segmentation, targeting, positioning strategies

Unit II: Changing Rules of Marketing and New media

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

Unit III: Evolution of Modern Media

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

Unit IV: Action Plans

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

Unit V: Modern Media Applications and Trends

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

Course Texts

1. Scott David Moorman, *The New Rules of Marketing and PR*, 2nd ed. John Wiley & Sons, 2011
2. Fine Robert, *The Big Book of Social Media: Case Studies, Stories, Perspectives*, Yorkshire Publishing, OK, USA, 2010

Course References

1. Shameem A (Ed.), *New Media Marketing: Re-inventing new avenues* , Excel Books, New Delhi, 2009
2. Kotler Philip Gary Armstrong, Prafulla Y. Agnihotri, and Ehsan Ul Haque, *Principles of Marketing*, Person Education, ed. 13, 2010
3. Zeithamp Valarie A., Mary Joe Bitner, *Services Marketing - Integrating Customer Focus Across the Firm*, Ed., 5, Tata McGraw Hill, New Delhi. 2010



CO-1104 FUNDAMENTALS OF STATISTICS

SEMESTER: 1

Credits: 4

Category: AR1 (Offered By Shift-II Dept. to B.Com (Corp))

Hours/week: 6

Objective:

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

Unit 1:INTRODUCTION

Origin and development of statistics – Definition of statistics – Importance and scope of statistics – Limitations of statistics – Misuse of statistics – Collection of data: Census method – Sampling method – Simple, Stratified, Systematic random sampling – Judgement, Convenient, Quota sampling – sampling error

Unit 2:PRESENTATION OF DATA

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

Unit 3:MEASURES OF DISPERSION

Range – Quartile deviation – Mean deviation – Standard deviation – Coefficient of variation – Combined mean and standard deviation – Skewness : Karl Pearson and Bowley's coefficient of skewness- Association- Chi square.

Unit 4: CORRELATION & REGRESSION

Scatter diagram – Karl Pearson's coefficient of correlation – Rank correlation – Regression: Importance of regression analysis – Regression equations

Unit 5: TIME SERIES

Components of time series – Measurements of trend – Graphical method, Semi average method, Moving average method and method of least squares – Measurements of seasonal variation – Method of simple averages, Ratio-to-trend method, Ratio-to-moving average method and link relative method

COURSE TEXT:

Gupta S.P., *Statistical Methods*, 42nd Edition, Sultan Chand & Sons, New Delhi, 2012

COURSE REFERENCES:

1. Vittal R.R., *Business Statistics*, Margham Publications, Chennai, 2011
2. Gupta, S.C. and Kapoor, V.K., *Fundamentals of Applied Statistics*, Sultan Chand and Sons Publishers, New Delhi, 2010



ST 2104 BUSINESS STATISTICS

(Offered by the Statistics Dept. to 2 sections of Commerce)

Semester: II

Credits: 4

Category: AR2

Hrs/Week: 6

Objectives:

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

Unit I: Measures off Central tendency:

Simple averages - mean, median and mode - Geometric mean and Harmonic mean - weighted arithmetic mean. Measures of Dispersion: Range - Quaröle deviation - mean deviation - Standard deviation - coefficientofvariation - combined mean and standard deviation. Skewness; Karl Pearson and Bowley's Coefficient of skewness - Moments,- Kurtosist

Unit II: Curve fitting:

Fitting a straight line and second degree parabola.

Correlation: Scatter diagram - Limits of correlation coefficient - Spearman's Rank correlation coefficient - Simple problems. Regression: Properties of regression coefficients and regression lines

Unit III: Times Series*

Components of Time series - Additive and multiplicative models •

Measurement of trend- Graphical Method - Semi average method - Moving Average Method - least squares method. Measurement of seasonal Variation - Method of simple averages - ratJo-to trend method-ratioto moving average method - Method of link relatives

Unit IV: Elements of Operation Research:

Linear Programming - Solving of L.P.P. by Graphical method - Transportation problems - North - West comer rule - Least cost method - Vogel's Approximation Method

Unit V: Game Theory:

Introduction - Two person Zero - Sum Games - Pure Strategies • Mixed Strategies

BOOKS FOR STUDY AND REFERENCE:

1. Vittal R.R., *Business Statistics*, Margham Publications, Chennai, 1993
2. Gupta S.P., *Statistical Methods*, Sultan Chand and Sons Publishers. New Delhi, 1980
3. Yule and Kendall, *Introduction to Theory of Statistics*, Universal Book Stall, New Delhi, 1993
4. Croxton and Cowden, *Applied General Statistics.*, Sir Isaac Pitman and Sons. Ltd., London., 1956
5. Gupta, S.C. and Kapoor, V.K., *Fundamentals of Applied Statistics*, Sultan Chand and Sons Publishers, New Delhi, 1980
6. Tana. H A, *Operations Research*, Macmillan Publishing Co., New Delhi, 1997
7. Swarup Kanti, Gupta, P.K. and Man Mohan, Sultan Chand and Sons (P) Ltd.. New Delhi, 1996



CO-2107 BUSINESS PROCESS & MANAGEMENT

Semester: II

Category: AR2

(OFFERED TO THE STATISTICS DEPT.)

Credits: 4

Hours/Week: 6

Course Objectives

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

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

Concepts of Material Management. Sales and Marketing Management, Quality Management, Asset Management, Financial Management, Resources Management, Time Management and Change Management- Functional currencies of business units / groups

Unit II -Human Resources Management (HRM)

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

Unit III - Enterprise Resource Planning (ERP) suite

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

Unit IV- ERP integration

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

Unit V - Control aspects in ERP

Cash control - Mass allocation - Foreign exchange reconciliation, translation and consolidation- Inventory control- ABC analysis, serial control, LOT control, revision control- levels of inventory controls

RECOMMENDED BOOKS:

1. Maheswari S. N, and Gupta C.B, *Business Management*, Sultan Chand & Sons, New Delhi, 2010
2. Varma Naresh, *Business Process Management*, Global India Publications Pvt Ltd. New Delhi, 2010
3. *Oracle Financial Statements Study Material*, Oracle Corporation



CO-2105 FUNDAMENTALS OF STATISTICS

SEMESTER: 2

CREDIT: 4

Category: AR 2 (Offered By Shift-II Dept. To Economics (S-II))

Hours/week: 6

Objective:

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

Unit 1:INTRODUCTION

Origin and development of statistics – Definition of statistics – Importance and scope of statistics – Limitations of statistics – Misuse of statistics – Collection of data: Census method – Sampling method – Simple, Stratified, Systematic random sampling – Judgement, Convenient, Quota sampling – sampling error

Unit 2:PRESENTATION OF DATA

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

Unit 3:MEASURES OF DISPERSION

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

Unit 4: CORRELATION & REGRESSION

Scatter diagram – Karl Pearson’s coefficient of correlation – Rank correlation – Regression: Importance of regression analysis – Regression equations

Unit 5: TIME SERIES

Components of time series – Measurements of trend – Graphical method, Semi average method, Moving average method and method of least squares – Measurements of seasonal variation – Method of simple averages, Ratio-to-trend method, Ratio-to-moving average method and link relative method

COURSE TEXT:

Gupta S.P., *Statistical Methods*, 42nd Edition, Sultan Chand & Sons, New Delhi, 2012

COURSE REFERENCES:

1. Vittal R.R., *Business Statistics*, Margham Publications, Chennai, 1993
2. Gupta S.G. & Kapoor V. K., *Fundamentals of Applied Statistics*,



CO-3207 PRINCIPLES OF MARKETING

Semester: III

Credits: 4

Category: AO1 (OFFERED TO THE HISTORY & VISCOM. DEPTS.)

Hours/ Week: 6

COURSE OBJECTIVES

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

UNIT I: Marketing and the Marketing Process:

Definition of Marketing and Marketing Management – Marketing Process – Marketing Management orientation – Marketing Plan – Marketing Mix – Relationship Building – Customer Retention Strategies

UNIT II: Consumer/ Business Market Segmentation:

Marketing Environment – Managing Marketing Information – Consumer Markets - Consumer Buyer Behaviour Process – Business Markets - Business Buyer Behaviour Process – Market Segmentation – Targeting – Positioning Strategies

UNIT III: Product and Pricing Strategies:

Product, Services and Branding Strategies – Types of Products – Product Mix – New Product Development – Product Life Cycle Strategy, Pricing – Pricing Objectives - Kinds of Pricing – Factors Affecting Pricing – Pricing Strategies

UNIT IV: Marketing Channel and Communication Strategies:

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

UNIT V: Contemporary Issues:

Competitor Analysis and Strategies – Social Responsibility and Ethics – Citizen and Public Actions to Regulate Marketing –Recent Trends in Marketing: Marketing Intelligence – Social Media – Digital Media – SEO - SEM - Event Management

Course Text

1. Kotler Philip, Armstrong Gary, Agnihotri Y. Prafulla, Ehsan Ul Haque, *Principles of Marketing - A South Asian Perspective*, 13th Edition, Pearson, 2009.

Course References

1. Maheshwari P. Rajendra, *Principles of Marketing*, International Book House, 1st edition, 2012.
2. Armstrong Gary, Kotler Philip, *Principles of Marketing*, Prentice Hall, 2011.



CO-3204 ACCOUNTS FOR MANAGERS

Semester: III

Credits: 4

Category: AO1 (OFFERED TO THE MATHS., ECO. & STATS. DEPTS.)

Hours / Week: 6

Objectives

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

Unit 1: INTRODUCTION TO ACCOUNTING

Accounting – Importance- Double entry system of book keeping – Origin –Rules- Concepts & Conventions - Journal, Ledger, Trail balance and financial statements

Unit 2: BUDGETARY CONTROL

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

Unit 3: RATIO ANALYSIS

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

Unit 4: COST ASCERTAINMENT

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

Unit 5: MARGINAL COSTING

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

Course Text

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

Course References

1. Reddy T.S. & Murthy, *Financial Accounting*, Margham Publications, Chennai
2. Ghosh T.P., *Accounting and Finance for Managers*, Taxmann Publication
3. Solomonraj L., *Management Accounting*, Tata McGraw Hill Publishing, New Delhi
4. Dalston L. Cecil, *Management Accounting*, Learntech press, Tiruchirappalli



CO-3205

INSURANCE

Semester: III

Credits: 4

Category: AO1 (offered by S-II Dept. CS, ECO & CORP)

Hours / Week: 6

Course Objectives:

1. To understand the nature of insurance and the principles that governs general insurance.
2. To gain an insight on the nature of life insurance, fire insurance and marine insurance and to know the procedures for making claims against different kinds of insurance policies .
3. To understand the importance of burglary insurance and personal accident insurance.

Unit – I: Insurance –An Overview

Meaning, functions, nature and principles of insurance – importance of insurance to society, individuals, business and government.

Unit – II: Life Insurance

Meaning and features of life insurance contract – classification of policies – Annuities – selection of risk – measurement of risk – calculation of premium – investment of funds – policy conditions – comparison between Life Insurance and general insurance.

Unit – III: Fire Insurance

Meaning and features of fire insurance – classification of policies – policy conditions – payment of claim – Reinsurance – Double insurance

Unit – IV: Marine Insurance

Meaning and elements of marine insurance – classification of policies – policy conditions – premium calculation – marine losses – clauses in marine insurance policy.

Unit – V: Miscellaneous Insurance

Personal Accident Insurance – Motor Insurance – Burglary Insurance – Employers Liability Insurance.

Course Text:

Mishra M.N., *Insurance Principles and Practice*, S. Chand & Co. Ltd. , New Delhi, 2007

Course References:

1. Bodla B.S., Garg M.C. & Singh K.P., *Insurance Fundamentals, Environment and Procedure*, Deep & Deep Publications Pvt. Ltd., New Delhi, 2004
2. Ganguly Anand, *Insurance Management*, New Age International Publishers, New Delhi



CO 3206-INTERNATIONAL BUSINESS

Semester: III

Credits: 4

Category: AO1 (offered by S-II Dept. CS, ECO & BBA)

Hours / Week: 6

Course Objectives

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

Unit 1 International Business

International Business - Globalization - Forces, Meaning, dimensions and stages in Globalization - modern theories of International trade - Trade Blocks – emerging economies.

Unit 2 International Business Environment and Entry

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

Unit 3 International Marketing

International Marketing-Meaning – features -Need and Problems – reasons for international Marketing - Entry strategies - Market selection.

Unit 4 International Financial Markets and Instruments

Introduction to International Financial Markets - Balance of Trade and Balance of Payment - International Monetary Fund, Asian Development Bank and World Bank - Financial Markets and Instruments - Introduction to Export and Import Finance - Methods of payment in International Trade

Unit 5 International Business Regulations

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

Text Books

1. Paul Justin, *International Business*, 5th Edition, Prentice Hall of India vPt. Ltd. , New Delhi, 2011
2. Keegan Warren J. and Green Mark C., *Global Marketing*, 4th Edition, Prentice Hall/ Penguin Books Ltd., 2009

Course Reference

1. Graham John L, Salwan Prashant, Cateora Philip R, *International Marketing*, 13th Edition, Tata McGraw-Hill Education, 2008
2. Varshney R. L. & Bahattacharya.B., *International Marketing Management-An Indian Perspective*, 24th Edition, Sultan Chand & Sons, New Delhi, 2012



CO 3202 INDUSTRIAL RELATIONS

Semester: IV

Credits: 4

Category: AO2 (OFFERED TO THE SOCIOLOGY & ECONOMICS DEPTS.)

Hours / Week: 6

Course Objectives:

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

Unit I: Industrial Relations

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

Unit II: Industrial Conflict

Meaning – Causes – Types – Prevention – settlement – Industrial Dispute Act of 1948

Unit III: Collective Bargaining

Meaning – functions – process – Workers' participation in management

Unit IV: Trade Unions

Definition – features – functions – measures to strengthen trade union movement in India

Unit V: Grievance Handling

Meaning- Nature and Causes - Grievance procedure – disciplinary procedure – indiscipline – causes of indiscipline

Course Text:

Tripathi P.C., *Personnel Management & Industrial Relationship*, 20th Edition, Sultan Chand & Sons , New Delhi, 2010

Course Reference:

Sinha P. R. N., *Industrial Relations, Trade Unions and Labour Legislation*, Pearson Publications, New Delhi, 2012.



CO-4208 ENTREPRENEURSHIP AND ORGANIZING A BUSINESS

Semester: IV

Credits: 4

Category: AO2 (OFFERED TO THE HISTORY, SOCIOLOGY, & STATS. DEPTS.)

Hours / Week: 6

Course Objective:

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

Unit I Entrepreneurship:

Entrepreneurial Perspective – Defining Entrepreneurship – Perspective on Small Business – Corporate Entrepreneurship – Traits of Entrepreneur – Functions of Entrepreneur – Entrepreneurial Process – Case study on Successful Entrepreneurship and Entrepreneurs.

Unit: II Innovation and Business:

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

Unit III Business Feasibility Planning:

The concept of a planning paradigm – Four stages Growth – Fundamentals of a Feasibility Plan – Project Identification – Project Selection – Project Report – significance – contents - planning commission guidelines for formulating a project report - Network analysis. Common errors in new venture creation.

Unit IV Product and Service Concepts for new Businesses:

Identifying Opportunities – Market Research and Competition Analysis - the product development process – Products and Technology – Introduction to patents - Types of Patents – Copyrights – Trademark – Implications for entrepreneurs – Infrastructure of services – Types of Service Ventures – Success Factors in service Ventures.

Unit V Organizing and Financing the New Businesses:

Matching human resource needs and skills – networking – extending human relations – legal forms of business in perspective – Assets Management – Equity financing – venture capital – Debt financing - Incubation and Overview of Government and Institutional Support Programmes.

Course Texts:

1. Khanka S.S., *Entrepreneurial Development*, S. Chand & Co. Ltd., Reprint Edition, New Delhi, 2006.
2. David H. Holt, *Entrepreneurship – New Venture Creation*, Prentice Hall of India, New Delhi, 2000.
3. Bruce R. Barringer, R. Duane Ireland, *Entrepreneurship – Successfully Launching New Ventures*, Pearson Education, 2008.

Course References:

1. Manimala J Mathew., *Entrepreneurship Theory at Crossroads*, Biztantra, 2007
2. Desai Vasant, *Entrepreneurial Development and Management*, Himalaya Publishing House, 2007
3. Lall Madhurima, Sahai Shikha, *Entrepreneurship*, Excel Books, 2nd Edition, 2008
4. Kuratko Donald F., and Hodgetts Richard M., *Entrepreneurship in the New Millennium*, South Western., 1st Edition, 2008
5. Weihrich Heinz, Canice V Mark and Harold Koontz, *Management – A Global and Entrepreneurial Perspective.*, Tata McGraw Hill Education Pvt. Ltd., 3rd Edition, 2011



CO-4209 INDIAN FINANCIAL SYSTEM

Semester: IV **Credits: 4**

Category: AO2 (OFFERED TO THE CS & ECO DEPTS (Shift-II)) **Hours / Week: 6**

Course Objectives:

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

Unit-I: Financial System: An overview

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

Unit –II: Financial Institutions

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

Unit – III: Financial Markets

Capital market – Money market – Foreign exchange market – Government securities market.

Unit – IV: Financial Instruments

Negotiable Instruments: Cheque. Bill of exchange and promissory note – Commercial paper – Bill of Lading – Letter of credit – Travellers' cheques

Unit – V: Financial Services:

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

Course Text:

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

Course References:

1. Santhanam B., *Financial Services*, Margham Publications, Chennai, 2011
2. Gurusamy S., *Essentials of Financial Services*, 2nd Edition, Tata McGraw Hill Education Private Limited, New Delhi, 2009



CO 4210 RETAIL MARKETING

Semester: IV

Credits: 4

Category: AO2 (OFFERED TO THE VISCOM, CA, ECO & CORP DEPTS (Shift-II).)

Hours / Week: 6

COURSE OBJECTIVES

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

COURSE CONTENT

UNIT - 1:

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

UNIT - 2:

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

UNIT - 3:

CUSTOMER RELATIONSHIP MANAGEMENT

Definition - goals - concepts - components - customer lifecycle - B2B, B2C, innovations - customer touch points - CRM leaders, choice and establishment, training - CRM functions - support channels - strategy development - building components, analysis, customer segments, common barriers - building infrastructure, information base, process, technology, people, ensuring quality, privacy issues

UNIT 4:

SERVICE OPERATIONS

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

UNIT 5:

MARKETING CHANNEL SYSTEMS

Concepts - participants - environment - behavioral process - developing a marketing channel - strategy - design - platform - product / pricing issues - brand management - positioning - repositioning - franchising

TEXT BOOKS

1. Pradhan Swapna, *Retailing Management: Text and Cases*, McGraw Hill Education., 4th Ed., New Delhi, 2012
2. Jain J.N., & Singh P. P., *Modern Retail Management*, Deep & Deep Publications, New Delhi, 2007

CO-4211 FINANCIAL MANAGEMENT

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

COURSE OBJECTIVES:

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

UNIT I: Finance Functions

Financial Management - Meaning and Significance-Objectives and Goals of Financial management – Finance Functions - Factors affecting Financial Decision - Functions of Finance Manager

UNIT II: Capital Structure

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

UNIT III: Cost of capital

Meaning and Significance - Theories of Cost of Capital-Cost of Debt , Preference Share and Equity - Weighted Average Cost of Capital

UNIT IV: Capital Budgeting

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

UNIT V: Working Capital Management

Working Capital Management – Factors affecting Working Capital- methods of forecasting working capital

COURSE TEXT:

Maheshwari S.N., *Financial Management*, , Sultan Chand & Sons, New Delhi, 2006

COURSE REFERENCES:

1. Khan M.Y. and Jain P. K., *Management Accounting & Financial Analysis*, 2nd Edition, Tata McGraw Hill Publishers, New Delhi, 2006
2. Pandey I.M., *Financial Management*, Penguin Books Ltd., 10th Edition, New Delhi, 2010
3. Kishore M Ravi, *Financial Management*, Taxmann, New Delhi, 2011



CO- 3305 BUSINESS ORGANISATION AND MANAGEMENT

Semester: III

Credits: 1

Category: EG1

Hours / Week: 3

Course Objectives

- 1) To provide an introduction to business organizations, its forms and evolution
- 2) To help appreciate the philosophy of establishing a successful business, and the fundamentals of management theory
- 3) To introduce students to the basic functions of management

Unit 1: Introduction

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

Unit 2: Forms of Business Organization

Sole Proprietorship Organization – Merits – Limitations - Partnership Firm – Characteristics - Partnership Deed - Merits and limitations - Partnership and Joint Hindu Family
Company – Definition – Characteristics - Incorporation of a Company - Private and Public Company - Merits and limitations - Memorandum of Association, Articles of Association and Prospectus – MNCs – business combinations -Co-operative Society – Meaning – Features- Importance - Merit and Limitations

Unit 3: Location of Business & Business combinations

Location; meaning - Importance and Factors Affecting Location- Weber's Deductive Theory- Sergeant Florence's Inductive Theory- Business Combination –Meaning –Causes - Types and Forms of Combinations, Advantages and Evils of Combination

Unit 4: Business Management

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

Unit 5: Functions of Management

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

Course Text:

Shukla, M C, *Business Organisation and Management*, 18th Edition, S.Chand Publishing, New Delhi, 2008

Course References

1. Gupta, R N, *Business Organisation and Management*, 2nd Edition, S.Chand Publishing, New Delhi, 2008
2. Singla R.K, *Business Organisation and Management*, V.K. Publications
3. Sherlekar & Sherlekar, *Business Organisation and Management*, Himalaya Publications
4. Dasgupta S, *Business Organisation and Management*, Sree Niwas Publications



CO-3304

PERSONAL INVESTMENT

Semester: III

Credits: 1

Category: EG1

Hours / Week: 3

Course Objectives

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

Unit 1: INTRODUCTION

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

Unit 2: RISK & RETURN

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

Unit 3: INVESTMENT ALTERNATIVES

Bank Deposits – Post Office Savings Schemes – Gold & Silver – Real Estate – Equity Shares & Debts – Government Securities - Mutual Funds – Life Insurance & Tax Savings Instruments – Modern Investments

Unit 4 : TIME VALUE OF MONEY

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

Unit 5 : INVESTMENT ANALYSIS

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

COURSE TEXT:

4. Natarajan L, *Investment Management*, Margham Publishers, Chennai, 2012
5. Prasanna Chandra, *Investment Analysis and Portfolio Management with CD*, Tata McGraw-Hill Education, 4th Edition, New Delhi, 2012

COURSE REFERENCES:

Pandian Punithavathy, *Security Analysis and Portfolio Management*, Vikas Publishers, New Delhi, 2010



CO 3203-GREEN BUSINESS

Semester: III

Credits: 1

Category: EG1

Hours / Week: 3

Objectives

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

Unit 1 Introduction to Green business

Meaning - Profit and purpose - Eco-efficiency for business and the environment - environmental audit of the business.

Unit 2. Sustainability

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

Unit 3. CSR and Compliance for Business

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

Unit 4. Green Financing and Investment

Green Management -Green Products Management –tools and methods that organizations can use to design and implement environmentally sustainable products & services.

Unit 5. Green business strategies

Green marketing mix - Importance, Objectives –challenges and opportunities- green building strategies – Leadership in Energy and Environment Design (LEED)- Lifecycle Analysis (LCA) - Green Hat Thinking strategy – Ecomagination –Green consumerism and movement.

Text Book:

1. Suresh K, *Green Business: An Introduction*, ICFAI Publication, 2000
2. Ottman Jacquelyn A., *The New Rules of Green Marketing: Strategies, Tools, and Inspiration for Sustainable Branding*, Berrett-Koehler Publishers, Inc., 2011

References

1. Nick Dallas, *Green Business Basics: 24 Lessons for Meeting the Challenges of Global Warming*, 1st Edition, Tata Mc Graw Hill Education, 2009
2. Robert Wingate Jr., *Green Business Opportunities for 2012*



CO-4301 FUNDAMENTALS OF MARKETING

Semester: IV

Credits: 1

Category: EG2

Hours / Week: 3

Course Objectives

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

Unit 1: Introduction

Marketing – Meaning – Definition – nature - Importance of Marketing - Classification of Markets and goods

Unit 2: Marketing Functions

Functions of marketing: functions of exchange – buying – selling – assembling - physical supply – transportation – storage and warehousing - facilitating functions – financing – risk bearing – standardization – market information.

Unit 3: Marketing Concepts & Segmentation

Evolution of marketing – marketing Concepts : production, product, sales, modern marketing, societal marketing – segmentation - targeting

Unit 4: Marketing Mix

Features of modern marketing – market orientation, consumer orientation – evolution of modern media - Marketing mix – products – price – promotion - distribution

Unit 5: Recent Trends

Social Marketing – Direct Marketing – Online marketing – Viral Marketing – Green Marketing – Relationship Marketing – Rural Marketing

Course Text

Pillai R. S. N. and Bagavathi, *Modern Marketing - Principles and Practice*, Sultan Chand Publishing, 4th Edition, Reprint 20, 2012

Course Reference

Kotler Philip, *Principles of Marketing- A South Asian Perspective*, Prentice Hall India Publishers, 13th Edition, 2010



CO-4302 START A BUSINESS

Semester: IV

Credits: 1

Category: EG2

Hours / Week: 3

Course Objectives:

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

Unit I: Entrepreneurship:

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

Unit II: Opportunity Identification and Evaluation:

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

Unit III: Business Plan Process:

Meaning of business plan, Business plan process, Guidelines for writing a Business Plan – Structure and content of Business Plan – Style and Format of the business plan – Outline of Business Plan and Exploration of each section of the plan

Unit IV: Presentation of a Business Plan:

Presentation of a business plan to investors – Oral Presentation – Guidelines for an effective presentation - Business Plan Development - Business Plan submission - Model business plan for business and social ventures through case studies

Unit V: Financing:

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

Course Texts:

1. Barringer Bruce R., R. Duane Ireland, *Entrepreneurship – Successfully Launching New Ventures*, Pearson Education, 2008
2. Khanka S.S. *Entrepreneurial Development*, S. Chand & Co. Ltd. Ram Nagar New Delhi, 1999

Course References:

1. David H. Holt, *Entrepreneurship – New Venture Creation*, Prentice Hall of India, New Delhi, 2000
2. Gupta C.B. & S. S. Khanka, *Entrepreneurship and Small Business Management*, Sultan Chand & Sons, 2010



CO-4204

Fundamentals of Commerce

Semester: IV

Credits: 1

Category: EG2

Hours / Week: 3

Objectives:

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

Unit-1 Commerce:

economic, Social, others. Business Ethics: Principles-concept of trusteeship-social audit. Social responsibilities of business. Trade- domestic trade-wholesale and retail, International Trade-export and Import.

Unit-2 Forms of Business organizations:

Sole trader-Partnership-Companies. Financing companies-Kinds of shares, Kinds of debentures.

Unit-3 Industrial democracy:

Labour categories-workers participation in management-Role of Trade Unions-minimum wages and supplementary wages.

Unit-4 Money & Banking:

Forms of money-Credit & Debit cards--Methods of issue of currency. Banking: Commercial Banking-Central Banking. Functions of Commercial and Central Banks. Role of Foreign Banks.

Unit-5 Taxation:

Principles of Taxation: Equity and capacity to pay. Direct and indirect tax system. Tax structure: Income tax-Wealth tax-Capital gains tax-Corporation tax-service tax.

Course Text:

Bhushan Y. K, *Fundamentals of Business Organisation & Management*, S. Chand & Company Ltd., 2008

Course References:

1. Pagare Dinkar, *Business Management*, 5th Edition, Sultan Chand & Sons., 2003
2. Gupta Ananda Das, Ethics, *Business and Society: Managing Responsibly*, Response Books, 2010