

**BHARATHIAR UNIVERSITY,COIMBATORE-641 046**

**B.Com (Retail Marketing)**

(For the students admitted during the academic year 2010-2011 and onwards)

**SCHEME OF EXAMINATIONS - CBCS PATTERN**

Part	Study Components	Course Title	Ins. hrs / week	Examinations				
				Dur.Hrs.	CIA	Marks	Total	Credits
	<b>SEMESTER -I</b>							
I	Language-I		6	3	25	75	100	4
II	English-I		6	3	25	75	100	4
III	Core I – Principles of Accounting		5	3	25	75	100	4
III	Core II – Marketing Management		5	3	25	75	100	4
III	Allied Paper I - Business Economics		4	3	25	75	100	4
III	Allied Paper I - Store Operations		2	3	-	-	-	-
IV	Environmental Studies #		2	3	-	50	50	2
	<b>SEMESTER –II</b>							
I	Language-II		6	3	25	75	100	4
II	English-II		6	3	25	75	100	4
III	Core III – Financial Accounting		6	3	25	75	100	4
III	Core IV – Advertising and Sales Promotion		6	3	25	75	100	4
III	Allied Paper II –Store Operation - Practical-I		4	3	40	60	100	4
IV	Value Education – Human Rights #		2	3	-	50	50	2
	<b>SEMESTER –III</b>							
III	Core V – Computer Application in Retail Business		6	3	25	75	100	4
III	Core VI – Corporate Accounting		6	3	25	75	100	4
III	Core VII – Retail Management		5	3	25	75	100	4
III	Allied : III - Business Mathematics		5	3	25	75	100	4
III	Core X : Fundamentals of Visual Merchandising - Practical-II		3	3	-	-	-	-
IV	Skill based Subject-1 : Indian Banking System		3	3	20	55	75	3
IV	Tamil @ / Advanced Tamil # (or)Non-Major Elective–I: Yoga for Human Excellence # / Women’s Rights # Constitution of India		2	3	50		50	2
	<b>SEMESTER –IV</b>							
III	Core VIII – E-Business		4	3	25	75	100	4
III	Core IX – Retail Logistics Management		5	3	25	75	100	4
III	Core X– Fundamentals of Visual Merchandising Practical-II		4	3	40	60	100	4
III	Core XI – Executive Business Communication		3	3	20	55	75	3
III	Core XII- Principles of Management		3	3	20	55	75	3
III	Allied : IV : Business Statistics		6	3	25	75	100	4
IV	Skill based Subject-2 : Banking Law and Practice		3	3	20	55	75	3
IV	Tamil @ / Advanced Tamil # (or) Non-major elective -II : General Awareness #		2	3	50		50	2

<b>SEMESTER –V</b>							
III	Core XIII – Higher Corporate Accounting	7	3	25	75	100	4
III	Core XIV– Cost Accounting	7	3	25	75	100	4
III	Core XV – Direct Taxes	7	3	25	75	100	4
III	Core XVI – Summer Training	-	3	25	75	100	4
III	Elective –I	6	3	25	75	100	4
IV	Skill based Subject-3 : Merchant Banking	3	3	20	55	75	3
<b>SEMESTER –VI</b>							
III	Core XVII – Management Accounting	6	3	25	75	100	4
III	Core XVIII - Fundamentals of Customer Service	5	3	25	75	100	4
III	Core XIX - Indirect Tax	6	3	25	75	100	4
III	Elective–II :	5	3	25	75	100	4
III	Elective –III :	5	3	25	75	100	4
IV	Skill based Subject -4 : Commercial Bank Management	3	3	20	55	75	3
V	Extension Activities @	-	-	-	-	50	2
<b>Total</b>						<b>3500</b>	<b>140</b>

\$ Includes 25% / 40% continuous internal assessment marks for theory and practical papers respectively.

@ No University Examinations. Only Continuous Internal Assessment (CIA)

# No Continuous Internal Assessment (CIA). Only University Examinations.

<b>List of Elective Papers (Colleges can choose any one of the paper as electives)</b>		
<b>Elective – I</b>	A	Brand Management
	B	Business Finance
	C	Computer Practicals: I MS Office
<b>Elective – II</b>	A	Entrepreneurship Development Programme
	B	Fundamentals of Insurance
	C	Computer Practicals: II Tally & Internet
<b>Elective - III</b>	A	Supply Chain Management
	B	Financial Markets
	C	Project Work

## **PRINCIPLES OF ACCOUNTING**

### **Objectives**

To enhance the students with practical knowledge of book keeping and accounting

### **Unit I**

Fundamentals of Book-keeping – Accounting Concepts and Conventions - Journal – Ledger – Subsidiary books – Trail balance – Preparation of bank reconciliation statement – Errors and their rectification.

### **Unit II**

Apportionment of capital and revenue expenditure – Significance and methods of Inventory valuation – Final accounts of sole trader with adjustments

### **Unit III**

Bills of exchange – Accommodation bills – Average due date – Account current.

### **Unit IV**

Accounting for consignments and joint ventures

### **Unit V**

Accounts of non profit organizations-receipts and payments and income and expenditure accounts and balance sheet; accounts of professionals

Note: Problems : Theory 80:20

### **Text Book**

1. Jain and Narang, Advanced Accounting, Kalyani Publishers
- 2 .R.L.Gupta and M.Radhaswamy, Advanced Accountancy, Sultan Chand.
3. P .C.Tulsian, Financial Accounting, Tata McGraw Hill Publications.
4. T.S.Grewal, S.C.Gupta, S.P.Jain – *Advanced Accountancy*- Sultanchand & sons
5. K.L.Narang, S.N.Maheswari - *Advanced Accountancy*-Kalyani publishers

## **MARKETING MANAGEMENT**

### **Objectives**

To help students to understand the concept of marketing and its applications. Also to expose the students to the latest trends in marketing.

### **Unit I**

Introduction to Marketing

Definition, nature, scope and importance of marketing, Approaches to the study of marketing and economic development, traditional and modern concept of marketing. Functions of marketing.

### **Unit II**

Marketing Environment (Micro & Macro) (Analysing needs & trends in the Macro environment – Demographic, Economic Natural, Technological, Political – Legal, Socio cultural environment) Marketing Mix – The elements of marketing mix Market Segmentation: Bases for Market segmentation, Requisites of sound marketing segmentation – Market Targeting strategies –Positioning – Undifferentiated marketing – Concentrated marketing.

### **Unit III**

Classification of products, Product mix decision- Product line, product addition & deletion, Product life cycle, Product planning, New product development process, Strategies- Branding – Packaging.

### **Unit IV**

Pricing objectives, price determination, factors influencing pricing policy, method of pricing policies and strategies

### **Unit V**

Definition – Need – channel design decision – channel management decision – factors affecting channels, Types of marketing channels.

### **BOOKS FOR REFERENCE:**

1. Philip Kotler - Marketing Management
2. J.C. Gandhi - Marketing Management
3. William M. Pride and O.C. Ferrell – Marketing.
4. Stanton W.J. etzal Michael & Walker, Fundamentals of Management.
5. Armstrong & Kotler, Marketing : An Introduction, Pearson.

## **BUSINESS ECONOMICS**

### **Objectives**

The objective of this paper is to make the student to understand how the business organizations work by applying economic principles in their business management.

### **Unit I**

Business Economics: Meaning- definitions- characteristics – distinction between business economics and economics – scope of business economics – uses/objectives of business economics –role and responsibilities of business economist.

### **Unit II**

Consumer Behaviour: Consumer sovereignty-limitations. Approaches to the study of consumer behaviour-cardinal approach-the law of equi-marginal utility, ordinal approach – indifference curve analysis-properties –consumer surplus – meaning-analysislimitations

### **Unit III**

Theory of Demand and Analysis: Demand- demand determinants – law of demand-characteristics exceptions –elasticity of demand – price elasticity – types – determining factors-change in demand and elasticity of demand-business applications of price elasticity- concepts of income and cross elasticity of demand. Price elasticity of demand measurement by total outlay method

### **Unit IV**

Demand Forecasting: methods: a) survey of buyers intention b) collective opinion c) trend projection d) economic indicator. Demand forecasting methods for a new product.

### **Unit V**

Law of Supply - meaning- determinants of supply and its influence on cost of production. Production Function: Equilibrium through Isoquants and Isocosts- managerial uses of production function- law of variable proportions – economies of large scale of production- diseconomies of large scale production.

### **BOOKS FOR REFERENCE:**

1. Joel Dean: Managerial Economics
2. Sankaran : Business Economics
3. Varsheney and Maheswari : Managerial Economics
4. D M Mithani : Business Economics
5. Seth M L Text Book of Economic Theory
6. K K Dewett : Economnic Theory
7. Petersen & Lewis: Managerial Economics
8. Mote V L peul. S & Gupta G S: Managerial Economics TMH
9. H. Craig Petersen & W. Cris lewis: Managerial Economics, PHI.
10. Dr. P.N. Reddy and H.R. Appanaiah : Essentials of Business Economics.
11. Barry Keating and J. Holton Wilson: Managerial Economics, Biztantra. 8

## **FINANCIAL ACCOUNTING**

### **Objectives**

To impart the students the basic accounting principles and procedures

### **Unit I**

Accounting for Depreciation-need for and significance of depreciation, methods of providing depreciation-Reserve and Provisions

### **Unit II**

Self-Balancing Ledgers-meaning and advantages-Accounting aspects-transfers-investment accounts

### **Unit III**

Single entry system-meaning and features-statement of affairs method and conversion method

### **Unit IV**

Departmental accounts-transfers at cost or selling price-Branch excluding foreign branches

### **Unit V**

Hire purchase and installment systems including hire purchase trading account – Goods on sale or return

**NOTE:** Distribution of marks for theory and problems shall be 20% and 80%

### **Core Readings :**

1. Shukla & Grewal: Advanced Accounting, (S Chand, N.Delhi, 2000)
2. Gupta, R.L & Radhawsamy, M: Advanced Accounting, (S. Chand, N.Delhi, 2002)
3. Arulanandam & Raman: Advanced Accounting, (Himalaya Publ., N.Delhi, 1999)
4. Jain & Narang: Advanced Accounting, (Kalyani Publ., N.Delhi, 2005)

## **ADVERTISING AND SALES PROMOTION**

### **Objective**

To make the students understand the importance of advertising and medias' role in advertising and sales promotion

### **Unit I**

Introduction to Advertisement-Concept and definition of advertisement – Social, Economic and Legal Implications of Advertisements – setting advertisement objectives – Ad. Agencies – selection and remuneration – advertisement campaign.

### **Unit II**

Advertisement Media -Media plan – type and choice criteria – reach and frequency of advertisements – cost of advertisements related to sales – media strategy and scheduling.

### **Unit III**

Design and Execution of Advertisements-Message development – different types of advertisements – layout – design appeal – copy structure – advertisement production – print – Radio. T.V. and web advertisements – Media Research – testing validity and reliability of ads – measuring impact of advertisements

### **Unit IV**

Introduction to Sales Promotion - Scope and role of sale promotion – definition – objective sales promotion sales promotion techniques – trade oriented and consumer oriented.

### **Unit V**

Sales Promotion Campaign - Sales promotion – Requirement identification – designing of sales promotion campaign – involvement of salesmen and dealers – out sourcing sales promotion national and international promotion strategies – Integrated promotion – Coordination within the various promotion techniques – online sales promotions.

### **REFERENCES:**

1. Kenneth Clow. Donald Baack, “Integrated Advertisements, Promotion and Marketing communication”, Prentice Hall of India, New Delhi, 2003.
2. S.H.H.Kazmi, Satish K Batra, “Advertising & Sales Promotion”, Excel Books, New Delhi, 2001.
3. George E Belch, Michel A Belch, “Advertising & Promotion”, McGraw Hill, Singapore, 1998.
4. Julian Cummings, “Sales Promotion”, Kogan Page, London 1998.
5. E.Betch and Michael, Advertising and Promotion, MC. Graw Hill.

## Store Operations

### **PRACTICAL - I : (Semester I & II)**

This module explains the different operating processes and their significance in running retail operations smoothly. It also helps develop necessary skills for planning, monitoring and controlling merchandise in a retail store.

Area of Study

- Managing Retail Operations
- What are Store Operations
- Productivity & Operating Efficiency
- Most Common Mistakes of Retailers
- Controls Essential for successful operations
- Measuring Performance
- Stock Turn
- Franchising
- Store Appearance & House Keeping
- Functions of a Store Manager
- Promotion, Planning and Execution Retail Operations

Suggested Instructional Methodology

Store visits have to be organized to get them acquainted them with day to day operations of a store

### **Recommended Books**

1. Swapna Pradhan, Retailing Management, Tata Mc Graw Hill Publishing Company, New Delhi
2. Barry Berman, Joel R. Evans, Retail Management, Pearson Education
3. A. J. Lamba, The Art of Retailing, Tata McGraw Hill Publishing Co. Ltd. New Delhi



## **COMPUTER APPLICATION IN RETAIL BUSINESS**

### **Objective**

To enhance the knowledge about the usage of the MIS in retail business

### **Unit I**

Introduction - Managing in Information Age - Evolution of IT Management – Types of Information Systems – Internet Based Business Systems – Value Chain Reconstruction for E-Business – IT Management Challenges and issues – Critical success Factors for IT Managers.

### **Unit II**

Hardware Software And Communication - Computing Hierarchy – Input – Output Technologies – Hardware Issues – System Architecture – Operating Systems – Network Operating Systems – Grid Computing – Mobile Computing – Ubiquitous Computing – Application Programming – Managing Application Development – Data Resources – Managing Data Resources – Problem of Change and Recovery.

### **Unit III**

Communication Technology - Communication Technology – WWW – Intranets – Extranets – Voice Networks Data Communication Networks – Last Mile – Wireless System – Web Hosting – Application Service Providers.

### **Unit IV**

IT Applications - Enterprise Resource Planning – Enterprise System – Expert System – Decision Support System – Neural Networks – Executive Information System – Customer Relationship Management System – Supply Chain Management Systems – Knowledge Management – Data Warehousing – Data Mining – Virtual Reality – E-Business and Alternatives. E-Business Expectations and Customer Satisfaction.

### **Unit V**

Retail Information Systems.-Approaches to EPOS.-Auto Identification, Data Capture & Product Marking.-Payments System at POS.-Smart Cards.-EPOS Products and Supplier.-Managing Retail through Technology.-Approaches to EPOS

### **REFERENCE BOOKS:**

- 1 Garroll W. Frenzel Johne. Frenzel, Management of Information Technology, Thomson Course Technology, Boston, 2004.
- 2 Henry C. Lucas. Jr, Information Technology – Strategic Decision Making for Managers, John Wiley & Sons (Asia) Pvt. Ltd., Singapore, 2005.
- 3 Efraim Turban, R. Kelly Rainer Jr, Richard E. Potter, Introduction to Information Technology, John Wiley & Sons, (Asia) Pvt. Ltd. Singapore, 2004.
- 4 Swapna Pradhan, Retailing Management, Tata Mc Graw Hill Publishing Company, New Delhi
- 5 Barry Merman, Joel R. Evans, Retail Management, Pearson Education

## Corporate Accounting

### **Objective**

To gain practical knowledge in maintaining the company accounts

### **Unit I**

Books of Accounts and statutory books – issue of shares and debentures – forfeiture and re-issue of share – surrender of share – right issue – under writing.

### **Unit II**

Redemption of preference shares and debentures – acquisition of business – profits prior to corporation

### **Unit III**

Preparation and presentation of final accounts of joint stock companies as per company law requirements – Determination of managerial remuneration

### **Unit IV**

Reduction and reorganization of share capital – Amalgamation , absorption and re-construction (excluding inter company holdings ).

### **Unit V**

Valuation of shares and goodwill – liquidation of companies .

**NOTE :** Distribution of marks for theory and problems shall be 20 % and 80 %  
Respectively.

1. Shukla & Grewal: Advanced Accounting, (S Chand, N.Delhi, 2000)
2. Gupta, R.L & Radhawsamy, M: Advanced Accounting, (S. Chand, N.Delhi, 2002)
3. Arulanandam & Raman: Advanced Accounting, (Himalaya Publ., N.Delhi, 1999)
4. Jain & Narang: Advanced Accounting, (Kalyani Publ., N.Delhi, 2005)
5. Hanif & Mukherjee : Corporate Accounting, (Tata McGraw-Hill,New Delhi,2006)
6. Maheshwari & Maheshwari: Advanced Accountancy, (Vikash Publ., N.Delhi, 2000)
7. Basu & Das: Practice in Accountancy, (Rabindra Library, Kolkata, 2003)

## **RETAIL MANAGEMENT**

### **Objectives**

This paper is aimed at providing students with a comprehensive understanding of the theoretical and applied aspects of retail management.

### **Unit I**

Definition, importance and scope of Retailing; Evolution of Retail Competition,- The Wheel of Retailing, the Accordion, the Retail Life Cycle; Emerging Trends in Retailing; The Retail Scenario in India; Retail Formats.

### **Unit II**

Information Gathering in Retailing; Retail Strategic Planning and Operation Management; Retail Financial Strategy; Target Market Selection and Retail Location; Store Design and Layout; Visual Merchandising and Displays

### **Unit III**

Merchandise Planning, Buying and Handling; Merchandise Pricing; Retail communication Mix; Promotional Strategy; Retail Human Resources Management; Customer Service, The GAPs Model, Customer Relationship Management.

### **Unit IV**

Retail Selling Skills -Pre-check, Opening the Sale, Probing, Demonstration, Trial Close Handling Objections, Closing, Confirmations & Invitations

### **Unit V**

Retail Management Information Systems; Retail Audits; Online Retailing; Global Retailing; Legal and Ethical Issues in Retailing.

### **Text Books**

1. Levy IM. And Weitz B.A (2004), Retailing Management, 5th ed., Tata McGraw Hill.
2. Berman B. Evans J. R. (2004), Retail Management, 9th Edition, Pearson Education.

### **Reference Books**

1. Bajaj C; Tuli R., Srivanstava N.V. (2005), Retail Management, Oxford University Press, Delhi.
2. Dunne P.M, Lusch R.F. and David A. (2002), Retailing, 4th ed., South-Western, Thomson Learning Inc.

## **BUSINESS MATHEMATICS**

### **Objectives**

To make the students learn the basic mathematics used for the business purposes

### **Unit I**

Profit and Loss - Cost Price, Selling Price, 8 Marked price, Loss, Trade discount and Cash discount, Commission, Brokerage, Problems on these topics

### **Unit II**

Interest - Concept of present value, Simple 12 Interest, Compound interest, Amount at the end of period, Equated Monthly Instalment (EMI) by reducing and flat interest system, problems.

### **Unit III**

Shares - Concept of share, Stock Exchange, 4 Face value, Market Value, Dividend, Equity shares, Preferential shares, Bonus shares, Examples.

### **Unit IV**

Matrices and Determinants (upto order 4 3 only) - Definition of a Matrix, Types of Matrix, Finding inverse of a matrix by Adjoint method. Solution of a system of linear equations having unique solution and involving not more than three variables problems.

### **Unit V**

Linear Programming Problems - Graph of 10 linear equation, Graph of linear inequality, Formulation of LPP, Solution by Graphical method, Problems relating to two variables  
Recommended Books

1. Business Mathematics - V. K. Kapoor (S. Chand and Sons, Delhi)
2. Business Mathematics - Bari
3. Problems in Operation Research - P. K. Gupta and Man Mohan
4. Qualitative Methods and Operation Research - G. Gopikuttan (Himalaya Publishing House)

## Skill Based Subject-1 : Indian Banking System

### **Objective**

To acquire knowledge about the functioning and procedures of Indian banks

### **Unit I**

Indian banking system: structure and organization of bank; Reserve Bank of India; Apex banking institution; Commercial banks; Regional rural banks; Co- Operative banks; Development banks

### **Unit II**

State Bank of India: Brief History; objectives; Functions; Structure and organization; Working and progress

### **Unit III**

Banking Regulation Act, 1949: History; Social control; Banking Regulation Act as applicable to banking companies and public sector banks; Banking Regulation Act as applicable to Co-operative banks

### **Unit IV**

Regional Rural and Co- operative Banks in India: Functions; Role of Regional rural and co-operative banks in rural India; Progress and performance

### **Unit V**

Reserve Bank of India: Objectives; Organization; Function and working; Monetary policy; Credit control measures and their effectiveness

### **Suggested Reading**

- 1 Basu A.K: Fundamentals of Banking- Theory and practice; A Mukerjee and co; Calcutta
- 2 Sayers R.S: Modern Banking; Oxford University Press.
- 3 Panandikar S.G. and Mithani DM: Banking in India; Orient Longman

## E-BUSINESS

### **Objectives**

The paper imparts understanding of the concepts and various application issues of e-business like Internet infrastructure, security over internet, payment systems and various online strategies for e-business.

### **Unit I**

Introduction to e-business: Electronic Business, Electronic Commerce, Electronic Commerce Models, Types of Electronic Commerce, Value Chains in Electronic Commerce, E-Commerce in India. Internet, World Wide Web, Internet Architectures, Internet Applications, Web Based Tools for Electronic Commerce,

### **Unit II**

Intranet, Composition of Intranet, Business Applications on Intranet, Extranets Electronic Data Interchange, Components of Electronic Data Interchange, Electronic Data Interchange Communication Process)

### **Unit III**

Security Threats to e-business, Security Overview, Electronic Commerce Threats, Encryption, Cryptography, Public Key and Private Key Cryptography, Digital Signatures, Digital Certificates, Security Protocols over Public Networks: HTTP, SSL, Firewall as Security Control, Public Key Infrastructure (PKI) for Security, Prominent Cryptographic Applications.

### **Unit IV**

Electronic Payment System, Concept of Money, Electronic Payment System, Types of Electronic Payment Systems, Smart Cards and Electronic Payment Systems, Infrastructure Issues in EPS, Electronic Fund Transfer.

### **Unit V**

E-Business Applications & Strategies- Business Models & Revenue Models over Internet, Emerging Trends in e-Business, e-Governance, Digital Commerce, Mobile Commerce, Strategies for Business over Web, Internet based Business Models.

### **Text Books:**

- 1 Whitley, David (2000). e-Commerce Strategy, Technologies and Applications. Tata McGraw Hill.
- 2 Schneider Gary P. and Perry, James T (1st Edition 2000). Electronic Commerce. Thomson Learning.
- 3 Bajaj, Kamlesh K and Nag, Debjani (1st Edition 1999). E-Commerce: The Cutting Edge of Business. Tata McGraw Hill, Publishing Company Ltd., New Delhi.

## Retail Logistics Management

### **Objectives**

The objective of the course is to provide a comprehensive analysis of the principles and practices of international Distribution and logistics.

### **Unit 1**

Logistics Framework – Concept, Objective and Scope; Transportation, Warehousing, Inventory Management; Packing and Unitization; Control and Communication,.

### **Unit II**

Role of Information Technology in Logistics, Logistics service firms and third party logistics.

### **Unit III**

Retail Logistics Network Design for Global Operations: Global Logistics Network Configuration, Orienting International Facilities: Considerations and Framework, Trade-offs Associated with each approach, Mapping the different approaches, Capacity expansion issues; Information Management for global Logistics: The global LIS/LITS: capabilities and limitations, Characteristics of logistics information and telecommunications systems.

### **Unit IV**

Performance Measurement and Evaluation in Global Logistics: Operations and logistics control: Key Activities Performance information, Measuring performance in functional integration, Measuring performance in Sectorial integration.

### **Unit V**

Organisational structure for global logistics excellence; The Organizational Implications of Sectorial Logistics cooperation, The International factor in Global Organisations

### **Text Books:**

1. Rushton, A., Oxley, J & Croucher, P (2nd Edition, 2000). Handbook of Logistics and Distribution Management. Kogan Page.
2. Simchi-Levi, David, Kaminsky, Philip, and Simchi-Levi, Edith. (2nd Edition, 2004). Designing and Managing the Supply Chain: Concepts, Strategies and Case Studies. Irwin/McGraw Hill.

## **FUNDAMENTALS OF VISUAL MERCHANDISING**

### **Practical Rationalism : II (Semester III & IV)**

This module aims at learning basic visual merchandising concepts and theories essential in the store image, its merchandise, and displays.

#### **Detailed Contents**

##### **Introduction to VM**

- Other parts of a Store
- Displays
- Design
- Mannequins
- Props & Signage
- Tools and Materials of the Trade
- Fixtures and Lighting
- Store Planning and Layout
- Store Fixturing Plans
- Store Renovation including budgets

##### **Suggested Instructional Methodology**

Extensive practical sessions, Visit to various stores and projects , Putting up displays etc.

##### **Recommended Books**

- 1 David Gilbert, Retailing Marketing, Prentice Hall - Pearson Education
- 2 George H, Lucas Jr, Robert P. Bush, Larry G. Gresham, Retailing, All India Publishers and Distributors, Chennai
- 3 Swapna Pradhan, Retailing Management, Tata Mc Graw Hill Publishing Company, New Delhi



## **EXECUTIVE BUSINESS COMMUNICATION**

**Objectives** : After the successful completion of the course the student must be able to communicate clearly in the day-to-day business world.

### **Unit - I**

Business Communication : Meaning – Importance of Effective Business Communication- Modern Communication Methods – Business Letters : Need – Functions - Kinds - Essentials of Effective Business Letters - Layout.

### **Unit - II**

Trade Enquiries - Orders and their Execution - Credit and Status Enquiries – Complaints and Adjustments - Collection Letters – Sales Letters – Circular Letters.

### **Unit – III**

Banking Correspondence - Insurance Correspondence - Agency Correspondence.

### **Unit – IV**

Company Secretarial Correspondence (Includes Agenda, Minutes and Report Writing)

### **Unit - V**

Application Letters – Preparation of Resume - Interview: Meaning – Objectives and Techniques of various types of Interviews – Public Speech – Characteristics of a good speech – Business Report Presentations.

### **Books for Reference:**

1. **Rajendra Pal Korahill**, “Essentials of Business Communication”, Sultan Chand & Sons, New Delhi, 2006.
2. **Ramesh, MS, & C. C Pattanshetti**, “Business Communication”, R.Chand&Co, New Delhi, 2003.
3. **Rodriquez M V**, “Effective Business Communication Concept” Vikas Publishing Company ,2003.

## **PRINCIPLES OF MANAGEMENT**

Objective: To make the students to understand the conceptual framework of business management

### **Unit I**

Definition of Management – Management and Administration – Nature and Scope of Management - Functions of Management - Contribution of F.W. Taylor – Henry Fayol – Mary Parker Follet – Mc Gregor and Peter F. Drucker.

### **Unit II**

Planning – Meaning – Nature and Importance of Planning – Planning promises – Methods and Types of plans – Decision Making.

### **Unit III**

Organization – Meaning, Nature and Importance – Process of Organization – Principles of Sound Organization – Organization Structure – Span of Control – Organization Chart - Departmentation – Delegation and Decentralization – Authority relationship Line, Functional and Staff.

### **Unit IV**

Motivation – Need – Determinants of behaviour – Maslow’s Theory of Motivation – Motivation Theories in Management – X, Y and Z theories – Leadership styles – MBO – Management by Exception.

### **Unit V**

Communication in Management – Co-Ordination – Need and Techniques – Control – Nature and process of Control – Techniques of Control.

### **Books for Reference:**

1. **Principles of Management** - Koontz and O’Donald
2. **Business Management** - Dinkar - Pagare
3. **The Principles of Management** - Rustom S. Davan
4. **Business Organization and Management** - Y. K. Bhushan
5. **Business Management** - Chatterjee



## **BUSINESS STATISTICS**

### **Objective**

To make the students aware of the statistical analysis techniques used.

### **Unit I**

Population and Samples - Definition of Statistics, scope of statistics in Industry, Economics, Management Sciences and Social Sciences, Population, Sample SRSWR, SRSWOR, Stratified Sampling (description of Sampling Procedures only)

### **Unit II**

Data Condensation and Representation Raw data Attributes Variables, Classification, and frequency curve and give curves, Diagrams - Bar and Sub divided diagram, Pie chart.

### **Unit III**

Measures of Central Tendency A. M. Combined mean of two groups, Properties (Statements only), Median and Mode.

### **Unit IV**

Measures of Dispersion - Absolute and 10 relative measures of dispersion, Range, Coeff. of range Variance, S. D., Combined SD for two groups only, C. V.

### **Unit V**

Correlation and Regression - Correlation, types of correlation, Scatter diagram, Correlation Coefficient, regression, lines of regression (Statements only)

### **Recommended Books**

1. Statistical Methods - S. P. Gupta
2. Fundamentals of Statistics - S. C. Gupta and V. K. Kapoor.
3. Statistics (Theory Methods and Applications) - Sancheti and Kapoor.
4. Quantitative Techniques in Business - Dr. A. B. Rao

## Skill Based Subject 2 : Banking Law and Practice

### **Objective**

To improve the students in the area of law relating to banking industry

### **Unit I**

Banking Laws – Meaning, Nature and Scope

### **Unit II**

Bank and Bank Customers – Meaning, Types of Customers, Types of Accounts

### **Unit III**

Bank – Customer Relationship : General relationship, Special Relationship with reference to Rights and Obligations

### **Unit IV**

Negotiable Instruments – Meaning, Types, Cheque, Bills of Exchange and Promissory Notes, Features of Negotiable Instruments. Crossing and Endorsement – Meaning and types

### **Unit V**

Paying Bank : Meaning, Payment and Paying Banker, Obligations and Protection to paying banker. Bank Loans and Advances – Principles of loans and advances, charge – Meaning, Nature and Methods

### **Reference Books**

1. Tannans – Banking Law and Practice in India
2. Sayers R.S. – Modern Banking
3. Shekhar K.C. – Banking Theory and Practice
4. Basu S.K. – Current Banking Theory and Practice
5. Vaish M.C. – Modern Banking
6. Panandikar S.G. – Banking in India
7. Maheshwari S.N. – Banking Law and Practice
8. Subba Rao P. – Principles and Practice of Bank Management
9. Desai Vasant – Indian banking
10. Mugali V.M. – Law and Practice of Banking

## **HIGHER CORPORATE ACCOUNTING**

### **Objective**

To deliver the practical knowledge of the accounts of the large industries

### **Unit I**

Banking Companies Accounts

### **Unit II**

Insurance Companies Accounts

### **Unit III**

Accounts of Holdings Companies

### **Unit IV**

Double Accounts including final statement of accounts of electricity companies-Treatment of Repairs and renewals.

### **Unit V**

Introducing to Government Accounts- Human Resources Accounting- Accounting Standards- Basic Knowledge of financial reporting Practices- Accounting for price level change (Theoretical aspects only).

**NOTE:** Distribution of marks for theory and Problems shall be 20% and 80% respectively.

1. Shukla & Grewal: Advanced Accounting, (S Chand, N.Delhi, 2000)
2. Gupta, R.L & Radhawsamy, M: Advanced Accounting, (S. Chand, N.Delhi, 2002)
3. Arulanandam & Raman: Advanced Accounting, (Himalaya Publ., N.Delhi, 1999)
4. Jain & Narang: Advanced Accounting, (Kalyani Publ., N.Delhi, 2005)
5. Hanif & Mukherjee : Corporate Accounting, (Tata McGraw-Hill,New Delhi,2006)
6. Maheshwari & Maheshwari: Advanced Accountancy, (Vikash Publ., N.Delhi, 2000)
7. Basu & Das: Practice in Accountancy, (Rabindra Library, Kolkata, 2003)

## **COST ACCOUNTING**

### **Objective**

To provide adequate knowledge on Cost Accounting Practice

### **Unit I**

Overview of basic concepts in Cost Accounting - Element of Cost : Material, Labour and Overheads.- Material : Purchase procedure, storage and Inventory control, Landed cost of Material receipts. Methods of Pricing- issues, Methods of Inventory control - Labour : Classification of Labour, Principles and Methods of Remuneration, Accounting of Labour cost, Job evaluation and Merit rating-.

### **Unit II**

Overheads: Meaning, classification, allocation, apportionment and absorption, Accounting of overheads.

### **Unit III**

Methods of Costing Job costing, Batch costing, Unit costing, Contract Costing,

### **Unit IV**

Process Costing, Costing of by-products and joint products.

### **Unit V**

Standard Costing – Analysis of Variance - Cost Book Keeping and Reconciliation between Cost and Financial Accounts

**Note :** Problems and theory 60% & 40%

### **List of Books**

1. Ravi Kishor : Advanced Cost Accounting and Cost Systems, Taxmann's Allied Services Pvt. Ltd. New Delhi
2. N. K. Prasad : Principles and Practice of Cost Accounting, Book Syndicate Pvt. Ltd. Calcutta
3. Prof. Subhash Jagtap : Practice in Advanced Costing and Management Accounting, Nirali Prakashan, Pune
4. Malz, Curry Frank : Cost Accounting-Taraporwalla
5. Hom R. Green : Cost Accounting, Managerial Emphasis, Prentice Hall of India Pvt. Ltd.
6. S. P. Iyengar : Cost Accounting Principles and Practice, Sultan Chand and Sons, New Delhi
7. Ravi Kishor : Student's Guide to Cost Accounting, Taxmann's, New Delhi
8. M. N. Arora : Cost Accounting Principles and Practice, Vikas Publishing House Pvt.Ltd., New Delhi.

## **DIRECT TAXES**

### **Objective**

To make the students to gain expert knowledge of both the Principles and practice of the law relating to Income Tax in India, Expert knowledge of legal decision are considered as outside the scope.

### **Unit I**

Basic concepts: Income, Assessee, Previous year, Assessment year, Person, Agricultural Income – Charge of Income Tax. - Residential Status and Incidence of tax liability: Individual, HUF, Firm and Company. Income Tax exempt from tax..

### **Unit II**

Salaries : Chargeability – Meaning – Allowances – Perquisites – valuation of perquisites – profit – in –lieu of salary – provident funds – deductions – Relief U/S 89 (1).

### **Unit III**

Income from House Properties: Chargeability – Annual Value – letout House Property – Self occupied house property – deductions.

### **Unit IV**

Income from Business or Profession: Chargeability – Income Taxable under business or profession – Computation of profits and gains – Deductions expressly allowed – expenses expressly disallowed – Expenses allowable under certain restrictions –deemed incomes.

### **Unit V**

Capital Gains: Chargeability – Capital asset – transfer – cost of acquisition – Exemption - Income from other source chargeability – Incomes specifically chargeable under the head – other Incomes chargeable deductions. Income of other persons included in assessee's total income – set off any carry forward of losses. – Assessment of Individuals- Assessment of Firms, Assessment of Companies.

### **Books for References:**

- 1 Government of India, Income Tax Manual
- 2 Dr.H.C.Mehrotra Income Tax Law and Practice.
- 3 Dr.Bhagawathi Prasad, Law & Practice of Income Tax India.
- 4 Dinakar Pagare, Law & Practice of Income Tax.
- 5 Lal, B.B. Income Tax Law & Practice.
- 6 Dr.Vinod K.Singhania, Taxmen's Direct Taxed Law & Practice.



**Skill Based Subject-3 : MERCHANT BANKING**

**Objective**

To create basic conceptual knowledge about the core banking

**Unit I**

Merchant Banking: Functions; Scope; Merchant banking in India; SEBI guidelines for merchant bankers

**Unit II**

Credit Rating: Introduction; Instruments; Benefits; Rating methodology; Cautions; Types of rating.

**Unit IV**

Project Appraisal: Product life cycle; Evaluation; Social cost benefit analysis; Capital cost and financial projections.

**Unit V**

Long term Finance & Working Capital Finance: Term loans; Working capital loans; Maximum permissible bank finance; Factoring and forfeiting.

**Suggested Reading**

- 1 Khan M.Y. & Jain P.K: Financial Management; Text and problems, Tata Mc Graw Hill, New Delhi.
- 2 Pandey I.M: Financial Management; Vikas Publishing housae, New Delhi.
- 3 Verma J.C: A Manual of merchant Banking; Bharat Law House, New Delhi.
- 4.Banking financial system ,B.Santhanam

## MANAGEMENT ACCOUNTING

### **Objective**

To develop the understanding of accounting tools and information and their uses in decision making

### **Unit I**

Introduction-Management Accounting-Need and importance-Meaning Definition-Objectives and Scope, its distinction between Financial and Cost accounting-Advantages and limitations of Management accounting management - Accountant-Role-Essential qualities

### **Unit II**

Financial Statement Analysis-Interpretation and criticism of financial statements-Trend percentages-Inter firm Comparison-Necessity and limitations.

### **Unit III**

Ratio Analysis-Meaning, advantages, limitations, Balance sheet ratios, Profit & Loss A/c Ratios, Liquidity, Solvency ratios, Overall Performance ratios (Advanced Problems)

### **Unit IV**

Fund flow statement and cash flow statement-advantages of fund flow statement, distinction between Fund flow and Cash flow statement.

### **Unit V**

Marginal Costing-As a tool of decision making, Fixed and variable cost, contribution, Break even analysis, Profit Volume Ratio, Limiting factor, Marginal costing and important management decision (Problems on decision making only).

### **List of Books Recommended for Study**

1. R. N. Anthony / G. A. Walsh : Management Accounting
2. M. Y. Khan. K. P. Jain : Management Accounting
3. I. M. Pandey : Management Accounting
4. J. Betty : Management Accounting
5. Sr. K. Paul : Management Accounting
6. Dr. Jawharlal : Management Accounting
7. Manmohan Goyal : Management Accounting
8. S. N. Maheshwari : Principles of Management Accounting
9. Ravi M. Kishore : Financial Management (Taxmann, New Delhi)
10. R. K. Sharma and Shashi K. Gupta : Management Accounting
11. Richard M. Lynech and Robert Williamson : Accounting for Management Planning and Control
12. Dr. Mahesh Kulkarni : Management Accounting Career Publications, Nasik
13. Prof. Subhash Jagtap : Management Accountancy.

## **FUNDAMENTALS OF CUSTOMER SERVICE**

### **Objective**

To help students understand the critical need for service orientation in the current business scenario.

### **Unit I**

Focus on Customers: Understanding the customers, understanding customer service, service triangle, benefits of exceptional customer service, customer delight, first impressions, perception vs. reality

### **Unit II**

Scanning environmental and cultural influences: Environmental and cultural influences on customer behaviour

### **Unit III**

Building customer relationship: Why do people do business with you, Ways to address human needs, building relationships through valuing the customer, building rapport, emotional bank account, the Value Equation

### **Unit IV**

Empathy and Ownership: What is empathy, empathy vs. sympathy, how to empathise, benefits of empathy, the pitfalls, what is ownership, how does one convey ownership, problem solving, customer interaction cycle

### **Unit V**

Communication styles: Three main styles. (aggressive, passive and assertive), disagreement process, selective agreement, benefits of assertive communication

Suggested Instructional Methodology- Case studies on importance of understanding the customers and meeting their demands

### **Recommended Books**

- 1 Peeru Mohammed: Customer Relationship Management
- 2 Grover S K: Marketing: A Strategic Orientation
- 3 P. Kotler: Marketing Management
- 4 R. Saxena: Marketing Management
- 5 Stanton: Marketing Management

## INDIRECT TAXES

### **Objective**

To make the students understand the importance of various duties levied

### **Unit I**

Significance of Taxation – Basic Principles of Taxation – The ability to pay Principles – The benefit Principles – Concept of Taxable capacity and functional finance approach – progress and horizontal equity. Tax potential and tax effort – Tax burden in India and its comparison with other countries – Determinants of structure – Direct and Indirect taxes – Elasticity and buoyancy of a tax structure – Nature of Indirect taxes and advantages and limitations

### **Unit II**

Central Excise – Excisable goods – clearance of excisable goods – Physical Control – compounded levy scheme – Self removal procedure – Gate passed and personal ledger accounts – Exemption from excise duty – Set off – Duty drawback claims – provisions of assessment and recovery of duties – VAT – and MODVAT – Systems.

### **Unit III**

Customs duty – of Restriction on import and export under the customs Act – Basic, Ancillary and additional duties –Provisions for valuation and clearance of goods imported and exported – Duty drawback schemes.

### **Unit IV**

Central Sales Tax Provisions – inter –State and Intra – state Sales – Sales in the course of import and export – provisions regarding assessment. Revision and rectification – Exemptions – Recovery and refund provisions.

### **Unit V**

The Tamil Nadu General Sales Tax – Definition of business – Dealer – Casual trader – goods – sale – total turnover – taxable turnover – Registration of dealer – Modes of charging Sales Tax – Purchase of surcharge on sale tax Assessment – Organizational set up in Tamil Nadu.

### **Books for Reference:**

- 1 Dinaker Pagere, Business Taxation
- 2 Varadharajan & Krishnamoorthy, Law of Sales Tax in Madras.
- 3 Prohit, M.C. Sales Taxation in India.
- 4 Sukumar Battacharya, Tax Law and Practice.
- 5 M.S.Lably & S.Markandaya, Tax Custome Act, 1962.
- 6 Dr.N.P.Srinicasan, Business Taxation
- 7 Hand Book on Excise Duty and Customs duty.
- 8 Taxmens Publication, Indirect Tax Laws.

## Skill Based Subject-4 : COMMERCIAL BANK MANAGEMENT

### **Objective**

To enhance the conceptual knowledge about core banking practices

### **Unit I**

Management principles in Banks: Managerial functions in banks; Hierarchy; individual and group behavior; Management of personnel -V functions of manager, inspector, local advisory committee, Recruitment; Selection; Training; Promotion; Control of staff

### **Unit II**

Management of deposits and advances: Deposit mobilization; Classification and nature of deposits accounts; Advances; Lending practice; Types of advances; Principles of sound bank lending; preparation of reports; credit plans; planning customers; limits of credit; security.

### **Unit III**

Investment Management: Nature of bank investment; Liquidity and profitability; preparation of cheques; Bill of lading; Book debts; Securities -V government and commercial.

### **Unit IV**

Management of finance: Bank accounts; Records; Reports; Statement of advances; Evaluation of loan applications; profit and loss account; balance sheet and statutory reports regarding cash revenue.

### **Unit V**

Banking Services - Recruitment system - Foreign Exchange Management

### **Suggested Reading**

- 1 Tanna ML: Banking- Law and practice in India; Indian Law House, New Delhi
  - 2 Radhaswami M and Basudevan A: Textbook of banking; s. Chand & co. New Delhi.
  - 3 Panikar K.K Banking -V Theory & system: Chand & co. New Delhi.
  4. Indian banking , Natarajan & parameshwaran
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<b>List of Elective Papers</b> (Colleges can choose any one of the paper as electives)		
<b>Elective – I</b>	A	Brand Management
	B	Business Finance
	C	COMPUTER PRACTICALS: I MS OFFICE
<b>Elective – II</b>	A	Entrepreneurship Development Programme
	B	Fundamentals of Insurance
	C	COMPUTER PRACTICALS: II TALLY & INTERNET
<b>Elective - III</b>	A	Supply Chain Management
	B	Financial Markets
	C	Project Work

Elective – I	A	BRAND MANAGEMENT
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### **Objective**

To teach the importance of brand and its impacts among the customers

### **Unit I**

Introduction- Basic understanding of brands – concepts and process – significance of a brand – brand mark and trade mark – different types of brands – family brand, individual brand, private brand – selecting a brand name – functions of a brand – branding decisions – influencing factors.

### **Unit II**

Brand Associations: Brand vision – brand ambassadors – brand as a personality, as trading asset, Brand extension – brand positioning – brand image building

### **Unit III**

Brand Impact: Branding impact on buyers – competitors, Brand loyalty – loyalty programmes – brand equity – role of brand manager – Relationship with manufacturing - marketing- finance - purchase and R & D – brand audit

### **Unit IV**

Brand Rejuvenation: Brand rejuvenation and re-launch, brand development through acquisition takes over and merger – Monitoring brand performance over the product life cycle. Co-branding.

### **Unit V**

Brand Strategies: Designing and implementing branding strategies – Case studies

### **REFERENCES:**

- 1 Kevin Lane Keller, “Strategic brand Management”, Person Education, New Delhi, 2003.
- 2 Lan Batey Asian Branding – “A great way to fly”, Prentice Hall of India, Singapore 2002.
- 3 Jean Noel, Kapferer, “Strategic brand Management”, The Free Press, New York, 1992.
- 4 Paul Tmeporal, Branding in Asia, John Wiley & sons (P) Ltd., New York, 2000.
- 5 S.Ramesh Kumar, “Managing Indian Brands”, Vikas publishing House (P) Ltd., New Delhi, 2002.
- 6 sJagdeep Kapoor, Brandex, Biztantra, New Delhi, 2005.

Elective – I	B	BUSINESS FINANCE
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**Subject Description :** This course aims to throw light on the importance of Finance to Business and the proper ways of managing it.

**Goals :** To enable the students to know the intricacies of Business Finance.

**Objectives :** On successful completion of this course, the student should be well versed in the concept of Business Finance and the Application of Finance to Business.

**Unit – I**

Business Finance: Introduction – Meaning – Concepts - Scope – Function of Finance Traditional and Modern Concepts – Contents of Modern Finance Functions.

**Unit – II**

Financial Plan: Meaning - Concept – Objectives – Types – Steps – Significance – Fundamentals.

**Unit – III**

Capitalisation - Bases of Capitalisation – Cost Theory – Earning Theory – Over Capitalisation – Under Capitalisation : Symptoms – Causes – Remedies – Watered Stock – Watered Stock Vs. Over Capitalisation.

**Unit – IV**

Capital Structure – Cardinal Principles of Capital structure – Trading on Equity – Cost of Capital – Concept – Importance – Calculation of Individual and Composite Cost of Capital.

**Unit – V**

Sources and Forms of Finance: Equity Shares, Preference Shares, Bonds, Debentures and Fixed Deposits – Features – Advantages and Disadvantages- Lease Financing: Meaning – Features – Forms – Merits and Demerits.

**Books for Reference:**

1. Essentials of Business Finance - R.M. Sri Vatsava
2. Financial Management - Saravanavel
3. Financial Management - L.Y. Pandey
4. Financial Management - S.C. Kuchhal
5. Financial Management - M.Y. Khan and Jain

Elective – I	C	<b>COMPUTER PRACTICALS: I MS OFFICE</b>
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### I - MS WORD

1. Type Chairman's speech/ Auditor's report / Minutes/ Agenda and perform the following operations:  
Bold, Underline, Font Size, style, Background color, Text color, Line spacing, Spell Check, Alignment, Header & Footer, Inserting pages and page numbers, Find and Replace.
2. Prepare an invitation for the college function using Text boxes and clip parts.
3. Design an invoice and Account sales by using Drawing tool bar, Clip Art, Word Art, Symbols, Borders and Shading.
4. Prepare a Class Time Table and perform the following operations:  
Inserting the table, Data Entry, Alignment of Rows and Columns, Inserting and Deleting the Rows and Columns and Change of Table Format.
5. Prepare a Shareholders meeting letter for 10 members using mail merge operation.
6. Prepare Bio-Data by using Wizard/ Templates.

### II - MS POWERPOINT

1. Design presentation slides for a product of your choice. The slides must include name, brand name, type of product, characteristics, special features, price, special offer etc. Add voice if possible to explain the features of the product. The presentation should work in manual mode.
2. Design presentation slides for organization details for 5 levels of hierarchy of a company by using organization chart.
3. Design slides for the headlines News of a popular TV Channel. The Presentation Should contain the following transactions:  
Top down, Bottom up, Zoom in and Zoom out - The presentation should work in custom mode.
4. Design presentation slides about an organization and perform frame movement by interesting clip arts to illustrate running of an image automatically.
3. Design presentation slides for the Seminar/Lecture Presentation using animation Effects and perform the following operations:Creation of different slides, changing background color, font color using wordart.



Elective –II	A	ENTREPRENEURSHIP DEVELOPMENT PROGRAMME
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### **Objective**

To make the students to prepare business plans

### **Unit I**

Entrepreneurship: Introduction to Entrepreneur, Entrepreneurship and Enterprise - Importance and relevance of the entrepreneur - Factors influencing entrepreneurship - Pros and Cons of being an entrepreneur - Women entrepreneurs, problems and promotion - Types of Entrepreneurs - Characteristics of a successful entrepreneur - Competency requirement for entrepreneurs - Awareness of self competency and its development

### **Unit II**

Small Scale Industries - Small scale industries/ Tiny industries/Ancillary industries/ Cottage Industries – definition, meaning, product range, capital investment, ownership patterns - Importance and role played by SSI in the development of the Indian economy - Problems faced by SSI's and the steps taken to solve the problems - Policies governing SSI's.

### **Unit III**

Starting a Small Industry -To understand what constitutes a business opportunity, scanning the environment for opportunities, evaluation of alternatives and selection based on personal competencies. - An overview of the steps involved in starting a business venture – location, clearances and permits required, formalities, licensing and registration procedures - Assessment of the market for the proposed project - To understand the importance of financial, technical and social feasibility of the project.

### **Unit IV**

Preparing the Business Plan (BP) - Typical BP format - Financial aspects of the BP - Marketing aspects of the BP- Human Resource aspects of the BP- Technical aspects of the BP- Social aspects of the BP - Preparation of BP - Common pitfalls to be avoided in preparation of a BP

### **Unit V**

Implementation of the project - Financial assistance through SFC's , SIDBI, Commercial Banks, KSIDC, KSSIC, IFCI, - Non financial assistance from DIC, SISI, EDI, SIDO, AWAKE, TCO, TECKSOK, KVIC - Financial incentives for SSI's , and Tax Concessions - Assistance for obtaining raw material , machinery, land and building and technical assistance - Industrial estates – role and types

### **BOOKS FOR REFERENCE:**

1. Mark. J. Dollinger, Entrepreneurship – Strategies and Resources, Pearson Edition.
2. Udai Pareek and T.V. Rao, Developing Entrepreneurship
3. S.V.S. Sharma, Developing Entrepreneurship, Issues and Problems
4. Srivastava, A Practical Guide to Industrial Entrepreneurs
5. Government of India, Report of the committee on Development of small and medium entrepreneurs, 1975

Elective – II	B	FUNDAMENTALS OF INSURANCE
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### **Objective**

To impart theoretical base on fundamentals principles of insurance business

### **Unit I**

Introduction to insurance: Purpose and need of insurance: Insurance as a social security tool; insurance and economic development.

### **Unit II**

Procedures for Becoming an Agent: Pre- requisite for obtaining a license: Duration of license; Cancellation of license; Revocation or suspension/termination of agent appointment; Code of conduct; Unfair practices.

### **Unit III**

Functions of the Agent: Proposal form and other forms for grant of cover; Financial and medical underwriting; Material information; Nomination and assignment; Procedure regarding settlement of policy claims.

### **Unit IV**

Company Profile: Organizational set-up of the company; Promotion strategy; Market share; Important activities; Structure; Product; Actuarial profession; Product pricing - actuarial aspects; Distribution channels.

### **Unit V**

Fundamental/Principles of life Insurance/Marine/Fire/Medical/General Insurance: Contract of various kinds; Insurance Interest.

### **Suggested Reading**

1. Mishra M.N: Insurance Principles and practice; S. Chand and co, New Delhi.
2. Insurance Regulatory Development Act 1999
3. Life Insurance Corporation Act 1956.

Elective – II	C	<b>COMPUTER PRACTICALS: II TALLY AND INTERNET</b>
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### I - MS ACCESS

1. Prepare a payroll for employee database of an organization with the following Details: Employee id, Employee name, Date of Birth, Department and Designation, Date of appointment, Basic pay, Dearness Allowance, House Rent Allowance and other deductions if any. Perform queries for different categories.
2. Create mailing labels for student database which should include atleast three Table must have atleast two fields with the following details:  
Roll Number, Name, Course, Year, College Name, University, Address, Phone Number.
3. Gather price, quantity and other descriptions for five products and enter in the Access table and create an invoice in form design view.
4. Create forms for the simple table ASSETS.
5. Create report for the PRODUCT database.

### II – TALLY AND INTERNET

1. Create a new company, group, voucher and ledger and record minimum 10 transactions and display the relevant results.
2. Prepare trial balance, Profit and Loss A/c and Balance Sheet (with minimum of any five adjustments).
3. Prepare inventory statement using (Calculate inventory by using all methods)  
a) FIFO b) LIFO c) Simple Average Method d) Weighted Average Method
4. Create an e-mail id and check the mail inbox.
5. Learn how to use search engines and visit yahoo com, rediff.com, hotmail.com and google.com
6. Visit your University and college websites and collect the relevant data.

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Elective – III	A	SUPPLY CHAIN MANAGEMENT
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### **Objective**

To create awareness about the supply chain activities taken in order to deliver the goods

### **Unit I**

Supply Chain Management – Global Optimisation – importance – key issues – Inventory management – economic lot size model. Supply contracts – centralized vs. decentralized system

### **Unit II**

Supply chain Integrates- Push, Pull strategies – Demand driven strategies – Impact on grocery industry – retail industry – distribution strategies

### **Unit III**

Strategic Alliances: Frame work for strategic alliances – 3PL – merits and demerits – retailer – supplier partnership – advantages and disadvantages of RSP – distributor Integration

### **Unit IV**

Procurement and Outsourcing: Outsourcing – benefits and risks – framework for make/buy decision – e-procurement – frame work of e-procurement

### **Unit V**

Dimension of customer Value – conformance of requirement – product selection – price and brand – value added services – strategic pricing – smart pricing – customer value measures

### **Reference Books:**

1. Rushton, A., Oxley, J & Croucher, P (2nd Edition, 2000). Handbook of Logistics and Distribution Management. Kogan Page.
2. Simchi-Levi, David, Kamisnky, Philip, and Simchi-Levi, Edith. (2nd Edition, 2004). Designing and Managing the Supply Chain: Concepts, Strategies and Case Studies. Irwin/McGraw Hill 32
3. Supply chain management , Kulkarni sarika sharma ashok
4. Supply chain management concepts and cases , Ragul V. Altekar
- 5 Text book of logistics and supply chain management , Prof D.K. Agarwal

Elective – III	B	FINANCIAL MARKETS
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- Subject Description** : This course aims to create awareness about the role and importance of these agencies in Corporate Financing.
- Goals** : To enable the students to know the functioning of Indian Financial Markets and Institutions.
- Objectives** : On successful completion of this course, the student should know about the methods of financing by this agencies and the key role played by them in Corporate Financing.

#### Unit – I

Financial Markets – Structure of Financial Markets – Financial Investment – Money Market in India – Indian Capital Markets – Difference between Money Market and Capital Market – Classification and object of Indian Money Markets and Structure of Capital Markets.

#### Unit – II

Markets for Corporate Securities – New Issue Markets – Functions Issue Mechanism – Merchant Banking - Role and Functions of Merchant Bankers in India – Under writing.

#### Unit – III

Secondary Markets – Stock Exchange – Role of Secondary Market – Trading in Stock Exchange – Various Speculative Transactions – Role of SEBI – Regulation of Stock Exchange.

#### Unit – IV

Banks as Financial Intermediaries – Commercial Banks Role in Financing – IDBI – IFCI – LIC – GIC – UTI – Mutual Funds – Investments Companies.

#### Unit – V

New Modes of Financing – Leasing as Source of Finance – Forms of leasing – Venture Capital – Dimension Functions – Venture Capital in India – Factoring – Types – Modus Operandi of Factoring – Factoring as Source of Finance – Securitisation of assets – Mechanics of Securitisation- Utility of Securitisation – Securitisation in India,

#### Books for Reference:

- |   |                      |
|---|----------------------|
| 1. Essentials of Business Finance           | - R.M. Sri Vatsava   |
| 2. Financial Management                     | - Saravanavel        |
| 3. Financial Management                     | - L.Y. Pandey        |
| 4. Financial Management                     | - S.C. Kuchhal       |
| 5. Financial Management                     | - M.Y. Khan and Jain |
| 6. Principles of Financial Management       | - S.N. Maheshwari    |
| 7. Financial Management Theory and Practice | - Prasanna Chandra   |

Elective – III	C	PROJECT WORK
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- 1) A Guide has been allotted to each student by the department. Student can select any topic in discussion with the supervisor. Students should maintain a work diary where in weekly work carried out has to be written. Guide should review the work every week and put his/her signature. The work diary along with project report should be submitted at the time of viva voce.

2) **CIA Marks Distribution:**

A minimum of two reviews have to be done, one at the time finalizing the questionnaire/identifying the primary data and the second review at the time of commencement of report writing. They should be asked to present the work done to the respective guide in the two reviews. The guide will give the marks for CIA as per the norms stated below:

First Review	10 Marks
Second Review	10 Marks
Work Diary	05 Marks

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25 Marks

3) **End Semester Examination:**

The evaluation for the end semester examination should be as per the norms given below:

External Examiner	25 Marks
Internal Examiner	25 Marks
Viva-Voce Examination	25 Marks (Jointly given by the external and internal examiner)

—————  
75 Marks  
—————