

# **GURU NANAK COLLEGE (AUTONOMOUS)**

(Affiliated to University of Madras and Re-Accredited at 'A' Grade by NAAC)

Guru Nanak Salai, Velachery, Chennai – 600042.



## **B.Com (Marketing Management)**

(SEMESTER PATTERN WITH CHOICE BASED CREDIT SYSTEM)

## **Syllabus**

(For the candidates admitted in the Academic year 2020-21 and thereafter)

### **Vision**

- To inculcate Etiquettes of Marketing with Professional Values and to cultivate the spirit of entrepreneurship among students.

### **Mission**

- To train the students to take up marketing as a career path by providing opportunity to interact with Marketing professionals through Guest lectures and Marketing conclaves.
- To develop students as creative thinkers
- To empower the students by building a strong foundation in the field of Business, marketing & Accounting.

### **Programme Outcomes**

PO 1: Preparing the students in sales management

PO 2: Encouragement problem solving skills pertaining to sales and Marketing

PO 3: Introducing the Digital Marketing techniques

PO 4: Encouragement interest in entrepreneurship among students

PO 5: Sensitising the students the students to different business environment

### **Programme Specific Outcomes**

PSO 1: Training students in challenges in the field of Marketing

PSO 2: Exposing students to different and latest formats of Marketing

**COURSE STRUCTURE**  
**B.Com (MARKETING MANAGEMENT)**

**2020-23 Batch onwards**

Semester	Part	Course	Subject Code	Title	Hours	Credits	Internal	External	Total
Semester I	I	Language- I	19UTAM121	LANGUAGE-I	6	3	50	50	100
		English -I	19UENG221	ENGLISH - I	4	3	50	50	100
	III	Core Paper I	20UCOM301	FINANCIAL ACCOUNTING	6	4	50	50	100
		Core Paper II	20UCOM302	PRINCIPLES OF MANAGEMENT	5	4	50	50	100
		Allied Paper	20UCMM303	BUSINESS ECONOMICS	5	5	50	50	100
	IV	Soft Skill I	19UGSL401	INTRODUCTION TO STUDY SKILLS	2	3	50	50	100
		NME	19UNME401K	ANALYTICAL & LOGICAL REASONING	2	2	50	50	100
<b>Total Credits: 24 / Total Hours per week: 30</b>									
Semester II	I	Language- II	19UTAM122	LANGUAGE- II	6	3	50	50	100
	II	English -II	19UENG222	ENGLISH - II	4	3	50	50	100
	III	Core Paper III	20UCMM304	INTERNATIONAL MARKETING	5	4	50	50	100
		Core Paper IV	20UCOM305	MARKETING MANAGEMENT	5	4	50	50	100
		Allied Paper	20UCAF306	BANKING	6	5	50	50	100
	IV	Soft Skill - II	19UGSL402	LIFE SKILL	2	3	50	50	100
		NME -II	19UNME402K	IMPORTANCE OF EMOTIONAL INTELLIGENCE	2	2	50	50	100
<b>Total Credits: 24 / Total Hours per week: 30</b>									
Semester III	III	Core Paper V	20UCOM307	CORPORATE ACCOUNTING	6	4	50	50	100
		Core Paper VI	20UCOM308	MANAGEMENT ACCOUNTING	6	4	50	50	100
		Core Paper VII	20UCOM309	BUSINESS COMMUNICATION	5	4	50	50	100
		Core Paper VIII	20UCOM310	BUSINESS AND CORPORATE LAW	5	4	50	50	100

		Allied Paper - IV	20UCOM311	BUSINESS STATISTICS I	6	5	50	50	100
	IV	Soft Skill - III	19UGSL403	JOB ORIENTED SKILLS	2	3	50	50	100
<b>Total Credits: 24 / Total Hours per week: 30</b>									
<b>Semester IV</b>	III	Core Paper IX	20UCMM314	SUPPLY CHAIN MANAGEMENT	6	4	50	50	100
		Core Paper X	20UCOM313	FINANCIAL MANAGEMENT	5	4	50	50	100
		Core Paper XI	19UCMM312	RESEARCH METHODS IN BUSINESS	5	4	50	50	100
		Core Paper XII	20UCMM315	DIGITAL MARKETING	5	4	50	50	100
		Allied	20UCOM316	BUSINESS STATISTICS - II	6	5	50	50	100
	IV	Soft Skill - IV	19UGSL404	COMPUTING SKILLS		3	50	50	100
		EVS	19UEVS401	EVS	2	2	50	50	100
<b>Total Credits: 26 / Total Hours per week: 30</b>									
<b>Semester V</b>	III	Core Paper XIII	20UCOM317	COST ACCOUNTING	6	4	50	50	100
		Core Paper XIV	20UCOM318	ENTREPRENEURIAL DEVELOPMENT	5	4	50	50	100
		Core Paper XV	19UCMM318	RETAIL MARKETING	6	4	50	50	100
		Core Paper XVI	20UCOM320	PRACTICAL AUDITING	5	4	50	50	100
		Interdisciplinary Elective - I	19UIDE319	IDE – TOURISM MANAGEMENT	6	5	50	50	100
	IV	Value Education	19UVED401	VALUE EDUCATION	2	2	50	50	100
			20UINT401	INTERNSHIP		2	50	50	100
<b>Total Credits: 25 / Total Hours per week: 30</b>									
<b>Semester VI</b>	III	Core Paper XVII	19UCMM321	SALES AND DISTRIBUTION MANAGEMENT	6	4	50	50	100
		Core Paper XVIII	20UBBA324	ADVERTISING MANAGEMENT AND SALES PROMOTION	6	4	50	50	100
		Core Paper XIX	19UBBA321	SERVICE MARKETING	6	4	50	50	100
		Elective II	20UCOM323	HUMAN RESOURCE MANAGEMENT	6	5	50	50	100
		Elective III	19UCMM325	Project Work	6	5	50	50	100
	IV	Extension Activities	20UEXT501	(NSS, NCC, RC, CCC, YRC)	-	1	-	-	-
<b>Total Credits: 23 / Total Hours per week: 30</b>									
<b>Total Credits: 146 / Total Hours per week: 180</b>									

**\*Internship:**

Students have to work in any business organization for a period of 30 days and to submit a written report of their performance in the organization

\*\* The Project Work will be evaluated jointly by Project Guide and Head of the Department (i.e. one for Internal and the other for External) for a Maximum of 100 Marks (5 Credits).

The Viva-voce will be conducted by Two Examiners (i.e. one for Internal and the other for External) for a Maximum of 50 Marks.

# **SEMESTER I**

## CORE PAPER - 1 FINANCIAL ACCOUNTING

<b>SUBJECT CODE: 20UCOM301</b>	<b>THEORY &amp; PROBLEM</b>	<b>MARKS: 100</b>
<b>SEMESTER: I</b>	<b>CREDITS: 4</b>	<b>TOTAL HOURS:90</b>

(Common to B.Com (GEN), B.Com (CS), B.Com (AF), B.Com (BM), B.Com (MM), B.Com (ISM), BBA)

### **COURSE OBJECTIVES**

1. To study the basic concepts and Accounting Standards.
2. To understand the procedures of Accounting under Single entry system.
3. To foster knowledge on Depreciation Accounting.
4. To get exposure to insurance claims and Bank reconciliation statement.
5. To acquire knowledge and applicability of Departmental accounts.

### **UNIT I**

**(20 Hours)**

Meaning and Scope of Accounting - Branches of Accounting – Objectives of Accounting - Brief outline on Indian Accounting Standards - Preparation of Final Accounts - Trading Account- Profit & Loss Account - Balance Sheet – Adjusting Entries – Closing Stock, Outstanding Expenses, Prepaid Expenses, Depreciation, Accrued Income, Income received in Advance, Bad Debts, Provision for Bad and doubtful debts, Interest on Capital and Interest on Drawings.

### **UNIT II**

**(20 Hours)**

Accounts from incomplete records (Single Entry System) – Meaning, Features, Defects, Differences between Single entry and Double entry system - Net worth method - Conversion method.

### **UNIT III**

**(18 Hours)**

Depreciation - Meaning – Causes – Difference among Depreciation, Amortization and Depletion - Concept of Depreciation – Different Methods of Depreciation-providing Depreciation as per Indian Accounting Standard – Straight Line Method and Written Down Value Method (Change in method excluded)

### **UNIT IV**

**(17 Hours)**

. Bank Reconciliation statement-Insurance claims, claim for loss of stock destroyed including Average Clause

### **UNIT V**

**(15 Hours)**

Departmental Accounting need, features, Basis of Apportionment of Expenses, treatment of Inter - Departmental Transfers at cost or Selling Price-Treatment of Expenses that cannot be apportioned – Preparation of Departmental profit and loss account.

**THEORY: 20% PROBLEMS: 80%**

### **RECOMMENDED TEXTBOOKS**

1. Gupta .R.L & Gupta .V.K, 2005, Financial Accounting, Sultan Chand & Sons, New Delhi, 6th edition.
2. Reddy T.S & Murthy.A, 2007, Financial Accounting, Margham Publications, Chennai, 5<sup>th</sup> edition.
3. Dr.S.Manikandan, Financial Accounting, Scitech Publications, Chennai.

## REFERENCE BOOKS

1. Goel.D.K and Shelly Goel, 2018, Financial Accounting, Arya Publications, 2nd edition.
2. Jain .S.P & Narang .K, 1999, Financial Accounting, Kalyani Publishers, Ludhiana, 4<sup>th</sup> edition.
3. Rakesh Shankar. R & Manikandan.S, Financial Accounting, SCITECH, 3rd edition.
4. Shukla & Grewal, 2002, Advanced Accounting, Sultan Chand & Sons, New Delhi, 15<sup>th</sup> edition.
5. Tulsian P.C., 2006, Financial Accounting, Pearson Education.

## E-LEARNING RESOURCES

1. <https://www.accountingtools.com/articles/2017/5/15/basic-accounting-principles>
2. [https://en.wikipedia.org/wiki/Single-entry\\_bookkeeping\\_system](https://en.wikipedia.org/wiki/Single-entry_bookkeeping_system)
3. <https://www.profitbooks.net/what-is-depreciation/>
4. <https://books.google.co.in/books?isbn=8126909935>
5. <https://books.google.co.in/books?isbn=9966254455>
6. <https://books.google.co.in/books?isbn=0470635290>

## GUIDELINES TO THE QUESTION PAPER SETTERS

### Question Paper Pattern

Section	Question Component	Numbers	Marks	Total
A	Answer any 10 out of 12 questions (each in 50 words)	1-12	3	30
B	Answer any 5 out of 7 questions (each in 300 words)	13-19	6	30
C	Answer any 2 out of 4 questions (each in 1200 words)	20-23	20	40
<b>TOTAL MARKS</b>				<b>100</b>

### Break up of questions for theory and problem

UNITS	SECTION A		SECTION B		SECTION C	
	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM
I	2	1	1	1	-	1
II	1	1	-	1	-	1
III	1	1	-	1	-	1
IV	2	1	1	1	-	-
V	1	1	-	1	-	1
TOTAL	7	5	2	5	-	4
<b>SECTION A - 12</b>			<b>SECTION B - 7</b>		<b>SECTION C - 4</b>	



**CORE PAPER – 2**  
**PRINCIPLES OF MANAGEMENT**

<b>SUBJECT CODE:</b> <b>20UCOM302</b>	<b>THEORY</b>	<b>MARKS: 100</b>
<b>SEMESTER: I</b>	<b>CREDITS: 4</b>	<b>TOTAL HOURS:75</b>

(Common to B.Com (GEN), B.Com (CS), B.Com (AF), B.Com (BM), B.Com (MM), B.Com (ISM), BBA)

**COURSE OBJECTIVES:**

1. To enable the students to acquire knowledge on principles of management
2. To know the concepts and functions of management
3. To learn the importance, types, process and techniques of decision making
4. To understand the Organisation structure and its importance
5. To develop the knowledge in coordination and controlling techniques

**UNIT I**

**(20 Hours)**

Management- Definition – Importance – Is Management art or science – Functions of Management: POLC framework – Role and Functions of a Manager – Managerial skills – Levels of Management – Application of management in various functional areas – Production, Accounting and Finance, Marketing and Personnel Management.

**UNIT II**

**(15 Hours)**

Evolution of Management, Administrative Management: Henry Fayol, Scientific Management: F.W.Taylor, Bureaucratic management: Max Weber, Human relations management: Elton Mayo, Modern Management: Peter Drucker-Approaches to Management: Systems approach & contingency approach, Kaizen's approach.

**UNIT III**

**(15 Hours)**

Planning- Meaning – Objectives of planning – Importance of planning – Types of planning. Decision making: Nature and significance – Process of Decision making – Types of Decision making-Styles of decision making – analytical decision making, behavioral decision making, conceptual decision making.

**UNIT IV**

**(15 Hours)**

Organizing – Meaning and definition of Organizing, Importance of Organizing, and Principles of Organizing: Work specialization, Authority, Chain of Command, Delegation and Span of Control. Types of Organizational Structure – Line Organizational Structure, Staff organizational structure, Divisional Organization structure, Product/Project organizational structure, Matrix Organizational Structure and Hybrid Organizational Structure.

**UNIT V**

**(10 Hours)**

Introduction to co-ordination – Need for co-ordination, Types of co-ordination and essential requisites for excellent co-ordination. Controlling: Meaning and Importance – Functions of controlling, process of controlling and types of Control. - Introduction to Management Information System (MIS)

**RECOMMENDED TEXTBOOKS**

1. C.B.Gupta, Management Theory & Practice - Sultan Chand & Sons – New Delhi, 16<sup>th</sup> Edition.
2. L.M.Prasad, Principles & Practice of Mangement – Sulatan Chand & Sons – New Delhi, 8th

Edition.

### REFERENCE BOOKS

1. P.C.Tripathi & P.N.Reddy, Principles of Managements – Tata Mc.Graw Hill – New Delhi, 5<sup>th</sup> Edition
2. Wehrich and Koontz, Management – A Global Perspective, 8<sup>th</sup> Edition.
3. N.Premavathy, Principles of Mangement – Sri Vishnu Publication – Chennai 8<sup>th</sup> Edition
4. J.Jayashankar, Business Management - Margham Publications -Chennai

### E-LEARNING RESOURCES

1. <http://www.12manage.com>
2. <http://www.businessballs.com>
3. [http://www.tutorialspoint.com/management\\_principles/management\\_principlestutorial.pdf](http://www.tutorialspoint.com/management_principles/management_principlestutorial.pdf)

### GUIDELINES TO THE QUESTION PAPER SETTERS

#### Question Paper Pattern

Section	Question Component	Numbers	Marks	Total
<b>A</b>	Answer any 10 out of 12 questions (each in 50 words)	1-12	3	<b>30</b>
<b>B</b>	Answer any 5 out of 8 questions (each in 300 words)	13-20	6	<b>30</b>
<b>C</b>	Answer any 4 out of 6 questions (each in 1200 words)	21-26	10	<b>40</b>
<b>TOTAL MARKS</b>				<b>100</b>

#### Break up of questions for theory

UNITS	SECTION A		SECTION B		SECTION C	
	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM
I	2	-	2	-	1	-
II	2	-	2	-	1	-
III	3	-	1	-	2	-
IV	2	-	2	-	1	-
V	3	-	1	-	1	-
TOTAL	12	-	8	-	6	-
<b>SECTION A 12</b>			<b>SECTION B 8</b>		<b>SECTION C 6</b>	

**ALLIED I  
BUSINESS ECONOMICS**

<b>SUBJECT CODE: 20UCMM303</b>	<b>THEORY</b>	<b>100 MARKS</b>
<b>SEMESTER: I</b>	<b>CREDITS: 5</b>	<b>TOTAL HOURS: 75</b>

**COURSE OBJECTIVES:**

- To develop basic understanding about the economic concepts, tools and techniques for their applications in business decisions.
- To impart knowledge on National income and its application in business.
- To impart the knowledge about international trade, export management and to create awareness about the different international economic organizations and its functions.

**UNIT I (15 Hours)**

Introduction to Economics – Wealth, Welfare and Scarcity Views on Economics - Scope and Importance of Business Economics -Concepts: Production Possibility Frontiers – Opportunity Cost – Accounting Profit and Economic Profit – Incremental and Marginal Concepts – Time and Discounting Principles – Concept of Efficiency.

**UNIT II (15 Hours)**

Demand and Supply Functions - Meaning of Demand – Determinants and Distinctions of demand – Law of Demand – Elasticity of Demand – Demand Forecasting – Supply concept and Equilibrium.

**UNIT III (15 Hours)**

Consumer Behavior: Law of Diminishing Marginal utility – Equi-marginal Utility – Indifference Curve – Definition, Properties and equilibrium- Production: Law of Variable Proportion – Laws of Returns to Scale – Producer’s equilibrium.

**UNIT IV (15 Hours)**

Production analysis – factors of production – production function- different types of production functions- cost analysis – types of costs – short run cost and long run cost – cost functions

**UNIT V (15 Hours)**

Market structures – nature of competitions – features of perfect competitions – monopoly – oligopoly and monopolistic competitions – price and output determination in different markets – pricing – types of pricing – Break Even Analysis and cost volume profit analysis – macroeconomic parametrics.

**RECOMMENDED TEXTBOOKS**

1. S.Shankaran, Business Economics - Margham Publications - Ch -17
2. P.L. Mehta, Managerial Economics – Analysis, Problems & Cases - Sultan Chand & Sons –NewDelhi – 02.

**REFERENCE BOOKS**

1. Francis Cherunilam, Business Environment, Himalaya Publishing House -Mumbai – 04.
2. K. Jothi Sivagnanam & R. Srinivasan (2011) Business Economics, TATA McGraw Hill publishing company.

3. Chaudhary,C.M, Business Economics , RBSA Publishers , Jaipur - 03.
4. H.L. Ahuja, Business Economics – Micro & Macro, Sultan Chand & Sons, New Delhi
5. Francis Cherunilam, International Trade and Export Management - Himalaya Publishing House - Mumbai – 04.
6. Paul.R.Krugman and Maurice Obstfeld, International Economics (Theory and Policy) - Pearson Education Asia - Addison Wesley Longman (P) Ltd -Delhi – 92.
7. Robert J.Carbaugh, International Economics - Thomson Information Publishing Group - Wadsworth Publishing Company - California.
8. H.G. Mannur, International Economics – Vikas Publishing House (P) Ltd - New Delhi

### E-LEARNING RESOURCES

- <https://www.investopedia.com/terms/b/business-economics.asp>
- [https://www.mindtools.com/pages/article/newSTR\\_69.htm](https://www.mindtools.com/pages/article/newSTR_69.htm)

### GUIDELINES TO THE QUESTION PAPER SETTERS

#### Question Paper Pattern

Section	Question Component	Numbers	Marks	Total
<b>A</b>	Answer any 10 out of 12 questions (each in 50 words)	1-12	3	<b>30</b>
<b>B</b>	Answer any 5 out of 8 questions (each in 300 words)	13-20	6	<b>30</b>
<b>C</b>	Answer any 4 out of 6 questions (each in 1200 words)	21-26	10	<b>40</b>
<b>TOTAL MARKS</b>				<b>100</b>

#### Break up of questions for theory

UNITS	SECTION A		SECTION B		SECTION C	
	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM
I	3	-	2	-	1	-
II	2	-	2	-	2	-
III	2	-	2	-	1	-
IV	2	-	1	-	1	-
V	3	-	1	-	1	-
<b>TOTAL</b>	<b>12</b>	<b>-</b>	<b>8</b>	<b>-</b>	<b>6</b>	<b>-</b>
<b>SECTION A 12</b>			<b>SECTION B 8</b>		<b>SECTION C 6</b>	

**NON MAJOR ELECTIVE - 1**  
**ANALYTICAL AND LOGICAL REASONING**

<b>SUBJECT CODE : 19UNME401K</b>	<b>PROBLEM</b>	<b>MARKS : 100</b>
<b>SEMESTER : I</b>	<b>CREDITS : 2</b>	<b>TOTAL HOURS: 30</b>

(Common to B.Com (Gen), B.Com (A&F), B.Com (BM), B.Com (MM), B.Com (ISM), B.Com (Hons))

**Course Objective:**

1. To enable students to learn to describe the problem-solving process
2. To make the students identify various problem-solving techniques and apply these in solving business problems
3. To Understand thinking models and practice exercises to help in thinking outside-the-box and generate a larger solution space
4. To Understand creativity and blocks to creativity
5. To Arrive at objective, well-reasoned decisions in a reasonable time

**UNIT I** **(6 Hours)**

Logical reasoning Introduction- Number Series

**UNIT II** **(6 Hours)**

Statement and assumptions – Statement and conclusion

**UNIT III** **(6 Hours)**

Verbal reasoning – Coding and Decoding (with alpha numeric characters) - Reasoning  
Blood Relationship

**UNIT IV** **(6 Hours)**

Direction Sense Test – Data Interpretation from bar chart, pie chart.

**UNIT V** **(6 Hours)**

Venn Diagrams – Image Series

**RECOMMENDED TEXTBOOKS**

1. Logical and Analytical Reasoning – A.K. Gupta – Ramesh publishing house – 2016  
Paper Back edition

**REFERENCE BOOKS**

1. A Modern Approach to verbal and non-verbal reasoning – Revised edition by R.S.Agarwal  
– Publisher – S.Chand and Company Pvt. Ltd.

**E-LEARNING RESOURCES**

1. <http://www.careerguide.co.in/search/label/Reasoning>
2. <http://www.indiabix.com/logical-reasoning>

## GUIDELINES TO THE QUESTION PAPER SETTERS

### Question Paper Pattern

Section	Question Component	Numbers	Marks	Total
A	Multiple Choice Questions	1-50	1	50

### Break up of questions for problem

Sections	Units	No. of
		Problems
Section A	Unit – 1	10
	Unit – 2	10
	Unit – 3	10
	Unit – 4	10
	Unit – 5	10

# **SEMESTER II**

### CORE III- INTERNATIONAL MARKETING

<b>SUBJECT CODE : 20UCMM304</b>	<b>THEORY</b>	<b>MARKS : 100</b>
<b>SEMESTER : II</b>	<b>CREDITS : 4</b>	<b>TOTAL HOURS: 75</b>

#### COURSE OBJECTIVES:

- To impart knowledge about the various types of marketing in Business.
- To have a in depth knowledge of International marketing.

#### UNIT – I (15 Hours)

Need and importance of international marketing – entry strategy – international trade theories – BOT, BOP

#### UNIT – II (15 Hours)

International markets – consumer behaviour – market research – product market strategies.  
(20 Hours)

#### UNIT – III (15 Hours)

Pricing – terms – FOB – CIF – foreign exchange fluctuations – channels of distributors.

#### UNIT – IV (15 Hours)

Advertising and sales promotion – insurance and Risk coverages – institutions for promotion of international marketing – marketing assistance – documentation procedures in export & import trading. (15 Hours)

#### UNIT – V: (15 Hours)

WTO – Trade Blocks – EU – Globalisation – Global Markets.

#### RECOMMENDED TEXTBOOKS

1. Varshney and Bhattacharya, 1999, International Marketing, Bookwell Publishers, New Delhi,.
2. Philys Cateora and John Graham, 1999., International Marketing, Tata Mc Graw Hill,

#### REFERENCE BOOKS

1. Srinivasan : International Marketing – Prentice Hall of India
2. Fayerweather – International Marketing – Prentice Hall of India
3. Keith Lewis and Mathew Housden – Introduction to International Marketing
4. Alan Branch – International Purchasing and Management – Thomson

#### E-LEARNING RESOURCES

1. <http://www.economicdiscussion.net/>
2. <http://www.yourarticlelibrary.com/trade-2/world-trade-organization-wto-objectives-and-functions/23529>



## GUIDELINES TO THE QUESTION PAPER SETTERS

### Question Paper Pattern

Section	Question Component	Numbers	Marks	Total
A	Answer any 10 out of 12 questions (each in 50 words)	1-12	3	<b>30</b>
B	Answer any 5 out of 8 questions (each in 300 words)	13-20	6	<b>30</b>
C	Answer any 4 out of 6 questions (each in 1200 words)	21-26	10	<b>40</b>
<b>TOTAL MARKS</b>				<b>100</b>

### Break up of questions for theory

UNITS	SECTION A		SECTION B		SECTION C	
	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM
I	2	-	2	-	1	-
II	2	-	2	-	1	-
III	3	-	1	-	2	-
IV	2	-	2	-	1	-
V	3	-	1	-	1	-
<b>TOTAL</b>	<b>12</b>	<b>-</b>	<b>8</b>	<b>-</b>	<b>6</b>	<b>-</b>
<b>SECTION A 12</b>			<b>SECTION B 8</b>		<b>SECTION C 6</b>	

**CORE PAPER – 4**  
**MARKETING MANAGEMENT**

<b>SUBJECT CODE:</b> <b>20UCOM305</b>	<b>THEORY</b>	<b>MARKS: 100</b>
<b>SEMESTER: II</b>	<b>CREDITS: 4</b>	<b>TOTAL HOURS:75</b>

(Common to B.Com (GEN), B.Com (CS), B.Com (AF), B.Com (BM), B.Com (MM), B.Com (ISM), BBA)

**COURSE OBJECTIVES**

1. To develop an understanding about the basic concepts of marketing.
2. To determine the various methods of promotion in marketing.
3. To provide an insight on the various marketing channels along with modern technology.
4. To understand the consumer behavior process & marketing ethics.
5. To demonstrate the concept of product life cycle and pricing.

**UNIT I**

**(14 Hours)**

Fundamentals of Marketing – Role of Marketing – Relationship of Marketing with other functional areas – concept of marketing mix-marketing approaches – various Environmental factors affecting the marketing functions.

**UNIT II**

**(14 Hours)**

Consumer – Customer – Buying Process – Introduction to Buyer Behavior – Factors influencing buyer Behaviour, Market segmentation – Need and basis of Segmentation – Targeting – Positioning – CRM and Customer Satisfaction.

**UNIT III**

**(17 Hours)**

The Product – Goods - Services – Ideas - Characteristics – benefits – Classifications – Consumer goods – Industrial goods- Difference between Consumer goods and Industrial goods New Product Development process – Product life Cycle – Introduction ,Growth , Maturity, Decline. Branding – Packaging & Labeling – Pricing – Meaning, Objectives and Types of Pricing.

**UNIT IV**

**(16 Hours)**

Physical Distribution: Importance – Channels of Distribution of consumer goods, Distribution of industrial goods and Distribution of Agricultural goods – Levels of channels: Zero level, one level, two levels and three level channel- Distribution issues-online Marketing-Green Marketing.

**UNIT V**

**(14 Hours)**

Promotion – Meaning, Objective, Types – A brief overview of Advertising – Different types of Advertising - Publicity – Public Relations – personal selling – Direct selling and Sales promotion

–Dealer Promotion –Customer Promotion

### RECOMMENDED TEXTBOOKS

1. Kotler, P. (2007). Marketing Management–The Millennium Edition Prentice Hall of India Private Limited. *New Delhi*, 35-8.
2. Pillai & Bagavathi, R. S. N. (1999). Marketing Management. *S. chand & Co. Ltd.*

### REFERENCE BOOKS

1. Joshi, G. (2009). *Information Technology for retail*. Oxford University Press, Inc..
2. Mullins, J., Walker, O. C., & Boyd Jr, H. W. (2012). *Marketing management: A strategic decision-making approach*. McGraw-Hill Higher Education.
3. Pradhan, S. (2011). *Retailing management: Text and cases*. Tata McGraw-Hill Education.
4. Ramaswamy, V. S., & Namakumari, S. (2009). *Marketing management: Global perspective, Indian context*. Macmillan.
5. Withey, F. (2006). *Marketing Fundamentals. The Official CIM Coursebook 06/07*. Taylor & Francis.

### E-LEARNING RESOURCES

1. <https://iedunote.com/marketing-definition-functions-importance-process>
2. <http://www.yourarticlelibrary.com/marketing/top-10-advantages-of-marketing/53152>
3. <http://www.notesdesk.com/notes/marketing/the-marketing-mix-4-ps-of-marketing/>
4. <https://www.enotesmba.com/2013/03/marketing-notes-marketing-mix.html>
5. <https://www.marketingtutor.net/consumer-decision-making-process-stages/>
6. <https://courses.lumenlearning.com/boundless-marketing/chapter/ethics-in-marketing/>
7. <https://www.youtube.com/watch?v=Mco8vBAwOmA>

### GUIDELINES TO THE QUESTION PAPER SETTERS

#### Question Paper Pattern

Section	Question Component	Numbers	Marks	Total
A	Answer any 10 out of 12 questions (each in 50 words)	1-12	3	30
B	Answer any 5 out of 8 questions (each in 300 words)	13-20	6	30
C	Answer any 4 out of 6 questions (each in 1200 words)	21-26	10	40
<b>TOTAL MARKS</b>				<b>100</b>

#### Break up of questions for theory

UNITS	SECTION A		SECTION B		SECTION C	
	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM
I	3	-	2	-	1	-
II	2	-	1	-	1	-
III	2	-	2	-	2	-
IV	2	-	2	-	1	-
V	3	-	1	-	1	-
<b>TOTAL</b>	<b>12</b>	<b>-</b>	<b>8</b>	<b>-</b>	<b>6</b>	<b>-</b>

**ALLIED II  
BANKING**

<b>SUBJECT CODE : 20UCAF306</b>	<b>THEORY</b>	<b>MARKS : 100</b>
<b>SEMESTER : II</b>	<b>CREDITS : 5</b>	<b>TOTAL HOURS: 90</b>

**(Common to B.Com (A&F) & B.Com (MM))**

**COURSE OBJECTIVES:**

- To expose the students to various concepts in the Banking system.
- To make the students understand the working of the banks and the banking instruments used in the system.

**UNIT –I (17 hours)**

Banking Regulation Act, 1949 (Definition of Banking, Licensing, opening of branches, Functions of Banks, Inspection) – Role of RBI and their functions.

**UNIT –II (18 hours)**

Relationship between Banker and Customer – KYC norms - Opening of an Account – Types of Deposit Account – Types of Customers (individuals, firms, Trusts, and Companies) – Closure of an account.

**UNIT –III (20 hours)**

Commercial Banks – Functions – Accepting Deposits – Lending of Funds, E-Banking, ATM Cards, Debit Cards, Personal Identification Number – Online Enquiry and update facility- Electronic Fund Transfer- Electronic Clearing System.

**UNIT-IV (17 hours)**

CRM – Meaning - Importance of customer relations – Customer grievances and redressal – Ombudsman – Functions, Powers & Duties.

**UNIT-V (18 hours)**

Negotiable Instruments: Promissory Notes – Bills of Exchange, Cheque, Draft – Definitions, Features – Crossing – Endorsement – Material Alteration – Paying Banker – Rights and Duties – Statutory Protection – Dishonour of Cheques - Role of Collecting Banker **(15 hours)**

**RECOMMENDED TEXTBOOKS**

1. Varshney and Sundaram, 2000, Banking and financial system of India, Sultan Chand Publishers,
2. Sekar, 1999, Banking theory & practice, Vikas Publishing House,

**REFERENCE BOOKS:**

1. Vasant Desai, 1997, Indian banking, Book well Publishers, New Delhi,
2. Mathur, 2000 Indian Banking, Performance, Problems and Challenges, Book well Publishers, New Delhi,
3. B. Santhanam, Banking and Financial Systems, Margham Publishers.

4. S.N. Maheswari, Banking Law, Theory and Practice, Kalyani Publications.

#### E-LEARNING RESOURCES

- <https://www.advocatekhoj.com/library/bareacts/bankingregulation/index.php?Title=Banking%20Regulation%20Act,%201949>.
- <https://www.investopedia.com/articles/investing/112614/increasing-importance-reserve-bank-india.asp>
- <https://testbook.com/blog/functions-of-reserve-bank-of-india-gk-notes-pdf/>

### GUIDELINES TO THE QUESTION PAPER SETTERS

#### Question Paper Pattern

Section	Question Component	Numbers	Marks	Total
A	Answer any 10 out of 12 questions (each in 50 words)	1-12	3	30
B	Answer any 5 out of 8 questions (each in 300 words)	13-20	6	30
C	Answer any 4 out of 6 questions (each in 1200 words)	21-26	10	40
<b>TOTAL MARKS</b>				<b>100</b>

#### Break up of questions for theory

UNITS	SECTION A		SECTION B		SECTION C	
	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM
I	2	-	2	-	1	-
II	2	-	2	-	1	-
III	3	-	1	-	2	-
IV	2	-	2	-	1	-
V	3	-	1	-	1	-
TOTAL	12	-	8	-	6	-
<b>SECTION A 12</b>			<b>SECTION B 8</b>		<b>SECTION C 6</b>	

## NON MAJOR ELECTIVE – 2

### IMPORTANCE OF EMOTIONAL INTELLIGENCE

<b>SUBJECT CODE : 19UNME402K</b>	<b>THEORY</b>	<b>MARKS : 100</b>
<b>SEMESTER : II</b>	<b>CREDITS : 2</b>	<b>TOTAL HOURS: 30</b>

(Common to B.Com (Gen), B.Com (CS), B.Com (AF), B.Com (MM), B.Com (ISM), B.Com (BM) and BBA)

#### **COURSE OBJECTIVES**

1. To evoke knowledge amongst students on Emotional Intelligence.
2. To make students understand the importance of self-awareness and self-development.
3. Outline the Students about Positive and Negative traits.
4. To demonstrate about self- Analysis.

#### **UNIT I- (6 Hours)**

**Introduction** -Emotional Intelligence –Meaning, Benefits, Importance of emotions - Self-awareness and Competencies Psychological Needs. EQ vs IQ.

#### **UNIT II - (6 Hours)**

**Personality Analysis** -Distinct Personality Type-Hand writing Analysis, Colour preference, listening, Profile, Self Esteem, Will power, Confidence

#### **UNIT III- (6 Hours)**

**Negative Traits** - Anger Management -Negative Syndrome and Attitude-Negative thinking-Guilt Quotient Stress and Emotion, Adapting to Loneliness

#### **UNIT IV- (6 Hours)**

**Positive Traits**-Humor and Happiness- Empathetic ability-Sensitivity profile-Empowered personality, Self-Empowerment

#### **UNIT V- (6 Hours)**

**Self-analysis:** Psychological growth and adjustment- Personal Development plan-Successful negotiator Personal SWOT Analysis, Celebrating Life .

## RECOMMENDED TEXTBOOKS

1. What's Your Emotional IQ, Dr.AparnaChattopadhyay,PustakMahal,May 2004.
2. Emotional Intelligence In A Week,JillDann,Hodder& Stoughton,10 Edition,2007.

## REFERENCE BOOKS

1. Emotional Intelligence: Why It Can Matter More Than IQ Paperback – September 27, 2005by Daniel Goleman

## E-LEARNING RESOURCES

1. [www.psychology.ccsu.edu/engwall/Emotional%20Intelligence.ppt](http://www.psychology.ccsu.edu/engwall/Emotional%20Intelligence.ppt)
2. [www.personality\\_project.org](http://www.personality_project.org)
3. [www.donblake.com/module5/resources/emotionalintelligence.doc](http://www.donblake.com/module5/resources/emotionalintelligence.doc)

## GUIDELINES TO THE QUESTION PAPER SETTERS

### Question Paper Pattern

Section	Question Component	Numbers	Marks	Total
A	Descriptive Questions Answer any 5 out of 8	1-8	10	50
<b>TOTAL MARKS</b>				<b>50</b>

### Break up of questions for theory

Sections	Units	No. of
		Theory
Section A	Unit – 1	1
	Unit – 2	2
	Unit – 3	2
	Unit – 4	2
	Unit – 5	1





## CORE 5

### CORPORATE ACCOUNTING

<b>SUBJECT CODE: 20UCOM307</b>	<b>THEORY &amp; PROBLEM</b>	<b>MARKS: 100</b>
<b>SEMESTER: III</b>	<b>CREDITS: 4</b>	<b>TOTAL HOURS:90</b>

(Common to B.Com (GEN), B.Com (CS), B.Com (AF), B.Com (BM), B.Com (MM))

#### **COURSE OBJECTIVES**

1. To prepare the journal entries of issue of shares and compute underwriter's liabilities.
2. To demonstrate thorough knowledge of relevant accounting treatment of redemption of preference shares and the ability to find the profit prior to incorporation of companies.
3. To demonstrate thorough knowledge in preparation of financial statements of companies as per the provisions of Companies ACT 2013.
4. To Select the appropriate methods of valuation of shares and goodwill and perform the accounting treatment of the company.
5. To learn about the concepts of various procedures for alteration of share capital and accounting treatment in respect of internal reconstruction of a company

#### **UNIT I**

**(22 Hours)**

Meaning of shares – Kinds of Shares – Issue of shares- Forfeiture and Reissue- Underwriting of shares-Determination of the liability of underwriters-Complete underwriting- partial underwriting- Firm underwriting.

#### **UNIT II**

**(17 Hours)**

Redemption of preference shares- Revenue profit and capital profit – Minimum fresh issue of shares. Profit prior to incorporation, Treatment of Profit or Loss Prior to Incorporation in Financial Statement as per revised format of Companies Act 2013 – Basis of Apportionment of expenses (Simple problems only).

#### **UNIT III**

**(20 Hours)**

Company final accounts- Preparation of statement of profit& loss and company balance sheet as per Revised format (Schedule VI) of companies Act.-Computation of Managerial Remuneration.

#### **UNIT IV**

**(16 Hours)**

Valuation of Goodwill - Meaning – Nature – Factors affecting goodwill – Methods of valuation of goodwill - Valuation of Shares – Need – Methods of valuation of shares.

#### **UNIT V**

**(15 Hours)**

Alteration of Share Capital – Different kinds of Alteration of Share Capital - Internal Reconstruction and Reduction of Share Capital (Simple Problems only)

**THEORY: 20% PROBLEMS: 80%**

## RECOMMENDED TEXTBOOKS

1. Corporate Accounting : Gupta R.L and Radhaswamy M., Sultan Chand & Sons, New Delhi. (2013)
2. Corporate Accounting: Reddy T.S & Murthy A, Volume 1 & 2, Sixth Edition , Margham Publications, Chennai. (2014)

## REFERENCE BOOKS

1. Corporate Accounting: Arulanandam M.A. and Raman K.S-Himalaya Publishing House.
2. Corporate Accounting-I :Jain S.P, Narang K.L, Agrawal Simmi & Sehgal Monika Ninth Edition , Kalyani Publishers, Ludhiana (2018).
3. Advanced Accountancy : Maheswari S.N; Volume 1, 10th Edition; Vikas Publishing.
4. Shukla M.C, Grewal T.S. and Gupta S.C;), Corporate Accounting; S Chand & Sons, New Delhi.;

## E-LEARNING RESOURCES

1. <https://commerceease.com/terms-of-issue-of-shares/>
2. <https://edurev.in/studytube/ICAI-Notes-of-Ch-9-3-Redemption-of-Preference-Shares/>
4. <https://blog.ipleaders.in/rules-share-capital-alteration/>
5. <https://books.google.co.in/books?isbn=8131754510>
6. <https://books.google.co.in/books?isbn=8120346270>
7. <https://books.google.co.in/books?isbn=8126908394>

## GUIDELINES TO THE QUESTION PAPER SETTERS

### Question Paper Pattern

Section	Question Component	Numbers	Marks	Total
A	Answer any 10 out of 12 questions (each in 50 words)	1-12	3	30
B	Answer any 5 out of 7 questions (each in 300 words)	13-19	6	30
C	Answer any 2 out of 4 questions (each in 1200 words)	20-23	20	40
<b>TOTAL MARKS</b>				<b>100</b>

### Break up of questions for theory and problem

UNITS	SECTION A		SECTION B		SECTION C	
	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM
I	2	1	1	1	-	1
II	1	1	-	1	-	-
III	1	1	-	1	-	1
IV	2	1	1	1	-	1
V	1	1	-	1	-	1
TOTAL	7	5	2	5	-	4
<b>SECTION A - 12</b>			<b>SECTION B - 7</b>		<b>SECTION C - 4</b>	

## CORE 6

### MANAGEMENT ACCOUNTING

<b>SUBJECT CODE:</b> <b>20UCOM308</b>	<b>THEORY &amp; PROBLEM</b>	<b>MARKS: 100</b>
<b>SEMESTER: III</b>	<b>CREDITS: 4</b>	<b>TOTAL HOURS:90</b>

(Common to B.Com (GEN), B.Com (CS), B.Com (AF), B.Com (BM), B.Com (MM), B.Com (ISM), BBA)

#### **COURSE OBJECTIVES**

1. To enable the students to acquire sound knowledge of concepts, methods and techniques of management accounting.
2. To apply the analytical skills associated with the interpretation of accounting reports.
3. To evaluate the results of profitability, liquidity, solvency and efficiency levels in the business.
4. To communicate the knowledge about fund flow and cash flow statements under (AS-3) and also the concept of budgetary control.
5. To evaluate the classification of budgets.

#### **UNIT I**

**(15 Hours)**

Management Accounting: Meaning- nature, scope and functions of management accounting- role of management accounting in decision making; management accounting vs. financial accounting- tools and techniques of management accounting. Financial statements- meaning and types of financial statements - objectives and methods of financial statements analysis comparative, common size statements and Trend analysis.

#### **UNIT II**

**(20 Hours)**

Ratio Analysis – Interpretation, benefits and limitations - Classification of ratios – Liquidity, Profitability and turnover ratios.

#### **UNIT III**

**(20 Hours)**

Funds flow statement - objectives - uses and limitations - preparation of funds flow statement - schedule of changes in working capital – non fund items - adjusted profit and loss account.

#### **UNIT IV**

**(20 Hours)**

Cash flow statement – significance preparation of cash flow statement as per IND AS3- Cash from Operating, Investing and Financing activities.

#### **UNIT V**

**(15 Hours)**

Budgets and Budgetary Control- Meaning-objectives-advantages-Limitations-Installations of Budgetary control system-Classifications of Budgets based on Time, Functions and Flexibility. Preparation of Budgets (Sales, Production, Flexible, Cash, Master Budget and Raw Material Purchase Budget)

**THEORY: 20% PROBLEMS: 80%**

### RECOMMENDED TEXTBOOKS

1. Maheswari, D. S., "Principles of Management Accounting" Sultan Chand & Sons. Delhi-53, 17th Edition
2. Reddy, T. S., & Murthy, A, Financial accounting. Margham Publication, 15th Edition.

### REFERENCE BOOKS

1. Gupta, S. K., & Sharma, R. K., Management Accounting: Principles and Practice.
2. Hingorani, R. (2005). Grewal. Management Accounting.
3. Khan, M. Y., & Jain, P. K. (2017). Management Accounting and Financial Analysis.
4. Murthy, A. & Gurusamy, S. Management Accounting Theory and Practice, Vijay Nicole
5. Srinivasan, N. P., & Murugan, M. S., Accounting for management. S. Chand.

### E-LEARNING RESOURCES

1. <https://www.wallstreetmojo.com/ratio-analysis/>
2. <https://books.google.co.in/books?isbn=0070620237>
3. <https://books.google.co.in/books?isbn=1853963836>
4. <https://books.google.co.in/books?isbn=8131731782>

### GUIDELINES TO THE QUESTION PAPER SETTERS

#### Question Paper Pattern

Section	Question Component	Numbers	Marks	Total
A	Answer any 10 out of 12 questions (each in 50 words)	1-12	3	30
B	Answer any 5 out of 7 questions (each in 300 words)	13-19	6	30
C	Answer any 2 out of 4 questions (each in 1200 words)	20-23	20	40
<b>TOTAL MARKS</b>				<b>100</b>

#### Break up of questions for theory and problem

UNITS	SECTION A		SECTION B		SECTION C	
	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM
I	2	1	1	1	-	-
II	1	2	-	1	-	1
III	1	1	-	1	-	1
IV	1	1	-	1	-	1
V	1	1	1	1	-	1
TOTAL	6	6	2	5	-	4
<b>SECTION A - 12</b>			<b>SECTION B - 7</b>		<b>SECTION C - 4</b>	

## CORE 7

### BUSINESS COMMUNICATION

<b>SUBJECT CODE:</b> <b>20UCOM309</b>	<b>THEORY</b>	<b>MARKS: 100</b>
<b>SEMESTER: III</b>	<b>CREDITS: 4</b>	<b>TOTAL HOURS:75</b>

(Common to B.Com (GEN), B.Com (CS), B.Com (AF), B.Com (BM), B.Com (MM), B.Com (ISM), BBA)

#### COURSE OBJECTIVES

1. To discuss the importance and essentials of communication in business activities.
2. To draft the various types of business letter and to practice the same.
3. To demonstrate the various types of business enquiries.
4. To compile the different types of correspondence relating to the company and secretarial practice.
5. To utilize the knowledge about the vital role played by computer in business entities.

#### UNIT I

(15 Hours)

Meaning and Definition of Business Communication – Process – need – Methods: oral or verbal, non-verbal – written Communication – Audio – Video Communication - channels of communication: formal, in-formal – dimensions of communication: upward, downward, horizontal, diagonal – Principles of Effective Communication – Barriers to Communication.

#### UNIT II

(15 Hours)

Understanding the purpose of writing a Business Letter – 4 C's of Good Communication: correctness – Clarity – Conciseness – Courtesy – Characteristics of a Good Business Letter - Stages of writing Business Letters – Lay out - Kinds of Business Letters.

#### UNIT III

(15 Hours)

Persuasive Letters – Enquiries – Replies – Orders – Sales Letters – Circulars – Complaints- Bank Correspondence – Insurance Correspondence – Correspondence with shareholders, Directors.

#### UNIT IV

(15 Hours)

Patterns of Business Presentation – Chronological – Categorical – Cause and Effect – Problem Solution – Elements of presentation- Rules of making effective PowerPoint presentations- Effective Sales Presentation.

#### UNIT V

(15 Hours)

Importance of Report Writing - Kinds of reports- Business Meetings -Agenda – Minutes of the Meeting – Modern forms of Communication. – Social Media – Email Etiquettes – Video Conferencing

#### RECOMMENDED TEXTBOOKS

1. Rajendra Pal and Korlahalli, Essentials of Business Communication- Sultan Chand & Sons, New Delhi.
2. N.S.Raghunathan, R.Santhanam, Business Communication-Margham Publications

## REFERENCE BOOKS

1. Rajendra Pal and Korlahalli, Essentials of Business Communication- Sultan Chand & Sons, New Delhi.
2. Shirley Taylor, Communication of Business- Pearson Publication- New Delhi
3. K.Sundar, A.Kumararaj, Business Communication, Vijay Nichole Imprints Pvt.Ltd.

## E-LEARNING RESOURCES

1. <https://books.google.co.in/books?isbn=130556023X>
2. <https://books.google.co.in/books?isbn=0618990488>
3. <https://books.google.co.in/books?isbn=0538466251>

## GUIDELINES TO THE QUESTION PAPER SETTERS

### Question Paper Pattern

Section	Question Component	Numbers	Marks	Total
A	Answer any 10 out of 12 questions (each in 50 words)	1-12	3	30
B	Answer any 5 out of 8 questions (each in 300 words)	13-20	6	30
C	Answer any 4 out of 6 questions (each in 1200 words)	21-26	10	40
<b>TOTAL MARKS</b>				<b>100</b>

### Break up of questions for theory and Letter writing

UNITS	SECTION A		SECTION B		SECTION C	
	THEORY	LETTER WRITING	THEORY	LETTER WRITING	THEORY	LETTER WRITING
I	2	-	1	-	2	-
II	2	-	1	1	-	1
III	3	-	1	1	-	1
IV	3	-	1	1	-	1
V	2	-	1	-	1	-
TOTAL	12	-	5	3	3	3
<b>SECTION A - 12</b>			<b>SECTION B - 8</b>		<b>SECTION C - 6</b>	

## CORE 8

### BUSINESS AND CORPORATE LAWS

<b>SUBJECT CODE:</b> <b>20UCOM310</b>	<b>THEORY</b>	<b>MARKS: 100</b>
<b>SEMESTER: III</b>	<b>CREDITS: 4</b>	<b>TOTAL HOURS : 75</b>

(Common to B.Com (GEN), B.Com (A&F), B.Com (MM), B.Com (BM), B.B.A)

#### **COURSE OBJECTIVES**

1. To inherit the knowledge on the legal aspects involved in business.
2. To impart the performance of contract as per Indian Contract Act, 1872.
3. To create and demonstrate the knowledge about sale of goods Act 1930.
4. To demonstrate Memorandum and Articles of Association.
5. To make the students to understand Meetings of the company.

#### **UNIT I**

**(12 Hours)**

Law of Contract –Essential elements of a valid contract- Classification of Contracts - Offer and Acceptance – Capacity of parties to Contract – Free Consent – Consideration – Legality of Object – Agreements Declared Void – Contingent Contracts.

#### **UNIT II**

**(21 Hours)**

Performance of Contract – Discharge of Contract – Remedies for breach of contract – Quasi Contracts (General Contract – Sections 1 to 75) - Contract of Indemnity & Guarantee -Bailment: Meaning, Essential features of Bailment - Duties and Rights of bailor and bailee - Termination of bailment- Pledge - Meaning, Essentials of a valid pledge - Rights and Duties of pawnor and pawnee.

#### **UNIT III**

**(18 Hours)**

Contract of Agency - Definition of Agent and Principal - Essentials and legal rules of a valid agency - Creation of Agency - Termination of Agency. Sale of Goods Act - Definition of Sale and Agreement to Sell – Distinction between Sale and Agreement to Sell ,Condition and Warranties - Distinction between Conditions and Warranties - Rights and Duties of an unpaid seller.

#### **UNIT IV**

**(12 Hours)**

Company – Meaning-Characteristics - Kinds of Companies - Memorandum of Association – Contents - Articles of Association - Contents – Distinction between Memorandum and Articles – Prospectus – Meaning - Contents-Statement of lieu in prospectus - Types-Misstatements in prospectus.

#### **UNIT V**

**(12 Hours)**

SEBI-Introduction and guidelines – Meetings - Annual General Meeting-Meaning-Extra-ordinary General Meeting- Meaning- Board Meeting- Meaning-Procedure for the conduct of the meetings (Meaning of Notice, Agenda, Quorum, Voting, Proxy), Minutes-Resolution- Meaning and Types

#### **RECOMMENDED TEXTBOOKS**

1. Business Laws – N.D. Kapoor, Sultan Chand Publications, 15<sup>th</sup> Edition

2. Legal Systems in Business – P. Saravanel , S. Sumathi, Himalaya Publishing House, 2011.

### REFERENCE BOOKS

1. P.C.Tulsian, Business Laws, Tata Mc Graw Hill, 2<sup>nd</sup> Edition.
2. M.R. Sreenivasan, Business Laws – Margham Publications , Chennai
3. S.S. Gulshan and G.K. Kapoor, Business Law including Company Law, 12<sup>th</sup> Edition, New Age International (P) Ltd. Publishers.

### E-LEARNING RESOURCES

- <https://www.toppr.com/guides/principles-and-practices-of-accounting/intro-to-company-accounts>
- <https://accountlearning.com/classification-contracts-formation-performance-execution-contracts/>
- <https://www.toppr.com/guides/business-law/the-sale-of-goods-act-1930/>

### GUIDELINES TO THE QUESTION PAPER SETTERS

#### Question Paper Pattern

Section	Question Component	Numbers	Marks	Total
A	Answer any 10 out of 12 questions (each in 50 words)	1-12	3	30
B	Answer any 5 out of 8 questions (each in 300 words)	13-20	6	30
C	Answer any 4 out of 6 questions (each in 1200 words)	21-26	10	40
<b>TOTAL MARKS</b>				<b>100</b>

#### Break up of questions for theory

UNITS	SECTION A		SECTION B		SECTION C	
	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM
I	2	-	2	-	1	-
II	2	-	2	-	1	-
III	3	-	1	-	2	-
IV	2	-	2	-	1	-
V	3	-	1	-	1	-
TOTAL	12	-	8	-	6	-
<b>SECTION A 12</b>			<b>SECTION B 8</b>		<b>SECTION C 6</b>	



**ALLIED PAPER – 3**  
**BUSINESS STATISTICS - I**

<b>SUBJECT CODE:</b> <b>20UCOM311</b>	<b>THEORY &amp; PROBLEM</b>	<b>MARKS: 100</b>
<b>SEMESTER: III</b>	<b>CREDITS: 5</b>	<b>TOTAL HOURS : 90</b>

(Common to B.Com (GEN), B.Com (CS), B.Com (AF), B.Com (BM), B.Com (MM), B.Com (ISM), BBA)

**COURSE OBJECTIVES**

1. To communicate the origin and basics about the statistics.
2. To demonstrate the classifications, tabulation of data including diagrammatic and graphical methods.
3. To analyze the knowledge of measures of central tendency – Mean, Median, Mode, Geometric Mean and Harmonic Mean.
4. To explain the characteristics of the range, Quartile deviation, mean deviation, variance, and the standard deviation.
5. To evaluate the measures of skewness – Karl Pearson’s coefficient of skewness and Bowley’s Coefficient of Skewness.

**UNIT-I** **(15 Hours)**

Origin Meaning, Definition and Characteristics of Statistics – Uses and Limitations - Sources of Statistical data – Primary and Secondary – Collection of Primary Data – Direct Personal, Indirect Oral, Mailed Questionnaire and Schedule Methods – Editing of Secondary Data- Scatter diagram.

**UNIT-II** **(20 Hours)**

Measures of Central Tendency / Averages – Arithmetic Mean, Median, Quartiles, Deciles, and Percentiles, Mode, Geometric Mean, Harmonic Mean, Combined Mean and Weighted Mean.

**UNIT-III** **(20 Hours)**

Measures of Dispersion – Range, Quartile Deviation, Mean Deviation and Standard Deviation – Co-efficient of Variation.

**UNIT-IV** **(15 Hours)**

Measures of Skewness – Meaning, Definition and Types – Karl Pearson’s coefficient of Skewness and Bowley’s Coefficient of Skewness.

**UNIT-V** **(20 Hours)**

Probability – Addition and Multiplication Theorem – Conditional probability – Bayer’s Theorem (without proof) – Simple problems.

**THEORY: 20% PROBLEMS: 80%**

## RECOMMENDED TEXTBOOKS

1. S.P.Gupta ,Statistical Methods ,Sultan Chand & Sons, 2011
2. P.R.Vital ,Business Statistics, Margham Publications.

## REFERENCE BOOKS

1. E.L.Lehmann , Elements of Statistical Hypothesis , Johu Wiley & Sons.
2. R.S.N.Pillai & B.Bhagavathi, Practical Statistics,S.Chand& Company.

## E-LEARNING RESOURCES

<https://books.google.co.in/books?isbn=0764142399>

<https://books.google.co.in/books?isbn=8122400116>

<https://books.google.co.in/books?isbn=8131726029>

## GUIDELINES TO THE QUESTION PAPER SETTERS

### Question Paper Pattern

Section	Question Component	Numbers	Marks	Total
A	Answer any 10 out of 12 questions (each in 50 words)	1-12	3	30
B	Answer any 5 out of 7 questions (each in 300 words)	13-19	6	30
C	Answer any 2 out of 4 questions (each in 1200 words)	20-23	20	40
<b>TOTAL MARKS</b>				<b>100</b>

### Break up of questions for theory and problem

UNITS	SECTION A		SECTION B		SECTION C	
	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM
I	2	-	2	-	-	-
II	2	-	-	1	-	1
III	1	3	-	2	-	1
IV	1	1	-	1	-	1
V	1	1	-	1	-	1
TOTAL	7	5	2	5	-	4
<b>SECTION A - 12</b>			<b>SECTION B - 7</b>		<b>SECTION C - 4</b>	

# **SEMESTER IV**

## CORE 9 – SUPPLY CHAIN MANAGEMENT

<b>SUBJECT CODE : 20UCMM314</b>	<b>THEORY:</b>	<b>MARKS : 100</b>
<b>SEMESTER : IV</b>	<b>CREDITS : 4</b>	<b>TOTAL HOURS : 90</b>

### **COURSE OBJECTIVES:**

- To impart knowledge about the various types of Supply Chain Management in Business.

### **UNIT – I: (18 Hours)**

Supply chain Management – Meaning, Definition, Functions, need – Marketing forces affecting supply chain activities – supply chain activities in India.

### **UNIT – II (17 Hours)**

Supply Chain Intermediaries – Meaning, importance, objectives, functions – Types of intermediaries – Selection of channel members – Motivation, training and evaluation of channel members.

### **UNIT – III (19 Hours)**

Transportation – Meaning, importance, Functions – Types of transportation – Methods of Selection of transportation – factors considering fixation of freight charges – Role of containers in modern Transportation.

### **UNIT – IV (19 Hours)**

Warehousing – meaning, characteristics, importance, functions – Types of warehousing – Selection of transportation – warehouse locations – Packaging and material handling – Documents relating to warehousing – Warehousing in India.

### **UNIT-V (17 Hours)**

Inventory Management – Meaning, Importance, Functions – Inventory Control – Inventory control under uncertainties – ABC Analysis – JIT – Cost of inventories – order processing – Customer Services.

### **RECOMMENDED TEXTBOOKS**

1. Satish K. Kapoor and Purva Kamal, Basis of Distribution Management, Printice Hall of India, New Delhi , 2003.
2. Sunil Chopra, Supply Chain Management – Strategic planning and operations, 2004.

### **REFERENCE BOOKS**

1. Taylor, supply chain, 2004, A managers guide – Pearson Education – New Delhi.
2. David J. Bloomberg, Stephen Lemay, Joe E. Hanna, Logistics, 2002, Printice Hall of India, New Delhi..
3. Dr. C.B. Gupta and Dr. N. Rajan Nair 2007, Marketing management, Sultan Chand, New Delhi.
4. Bowersox closs, Logistical Managemevil 2004 – The Intergrated supply chain Management, Printice Hall of India, New Delhi.

## E-LEARNING RESOURCES

- <http://www.managementparadise.com/forums/elements-logistics-logs/200348-types-warehouses.html>.
- <http://www.yourarticlelibrary.com/transport/transport-system-in-india-meaning-advantages-and-types/65100>
- <https://hbr.org/2018/06/the-death-of-supply-chain-management>.

## GUIDELINES TO THE QUESTION PAPER SETTERS

### Question Paper Pattern

Section	Question Component	Numbers	Marks	Total
A	Answer any 10 out of 12 questions (each in 50 words)	1-12	3	30
B	Answer any 5 out of 8 questions (each in 300 words)	13-20	6	30
C	Answer any 4 out of 6 questions (each in 1200 words)	21-26	10	40
<b>TOTAL MARKS</b>				<b>100</b>

### Break up of questions for theory

UNITS	SECTION A		SECTION B		SECTION C	
	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM
I	2	-	2	-	1	-
II	2	-	2	-	1	-
III	3	-	1	-	2	-
IV	2	-	2	-	1	-
V	3	-	1	-	1	-
TOTAL	12	-	8	-	6	-
<b>SECTION A 12</b>			<b>SECTION B 8</b>		<b>SECTION C 6</b>	

**CORE 10**  
**FINANCIAL MANAGEMENT**

<b>SUBJECT CODE:</b> <b>20UCOM313</b>	<b>THEORY &amp; PROBLEM</b>	<b>MARKS: 100</b>
<b>SEMESTER: IV</b>	<b>CREDITS: 4</b>	<b>TOTAL HOURS:75</b>

(Common to B.Com (GEN), B.Com (CS), B.Com (AF), B.Com (BM), B.Com (MM), B.Com (ISM), BBA)

**COURSE OBJECTIVES**

1. To understand how crucial financial decisions are taken in a firm and gain insight into wealth maximization and profit maximization.
2. To understand the cost of capital, importance of leverage and capitalization.
3. To Demonstrate the Theories of capital structure.
4. To formulate dividend decisions in a firm.
5. To select and apply techniques for short term financial needs of the firm using working capital management concepts.

**UNIT I**

**(12 Hours)**

Financial Management – Introduction – Scope – Finance and other related disciplines –Function of Finance – Functions of Finance Manager in 21<sup>st</sup> Century. Financial Goals: Profit Maximization Vs Wealth Maximization – Time value of money-perpetuity –CMI Amortization.

**UNIT II**

**(17 Hours)**

Cost of Capital – Significance of the cost of Capital – Determining Component costs of Capital – Cost of Equity - Cost of Preference share capital – Cost of Debt - Cost of Retained Earnings – Weighted Average cost of capital.

**UNIT III**

**(17 Hours)**

Capital structure – Importance – Factors affecting Capital structure - Determining Debt – Equity proportion – Theories of capital structure –Net Income Approach – Net Operating Income Approach – M.M Approach & Traditional Approach - Leverage concept –Operating Leverage – Financial Leverage and Combined Leverage.

**UNIT IV**

**(12 Hours)**

Dividend policy – Objective of Dividend Policies - Types of Dividend Policies - Factors Affecting Dividend Policy – Dividend Theories: Walter’s - Gordons’s – M.M Hypothesis – Forms of Dividend

**UNIT V**

**(17 Hours)**

Working Capital – Components of working Capital – Operating Cycle – Factors influencing working capital – Determining working capital requirements. Capital Expenditure Capital Budgeting Techniques: Discounted Cash flow technique: Net Present Value - Internal Rate of Return- Profitability Index, Non – Discounted Cash flow Techniques: Pay back methods – Accounting Rate of Return

**RECOMMENDED TEXTBOOKS**

1. M.Y.Khan and P.K.Jain Basic Financial Management, Tata McGraw-Hill Education
2. Dr. A. Murthy, Financial Management, Margham Publications

## REFERENCE BOOKS

1. Pandey I.M.: Financial Management, Vikas Publishing House Pvt Ltd
2. Maheswari . S.M.: Financial Management, Sultan Chand & Sons
3. Prasanna Chandhra :Financial management theory and practice, McGraw-Hill Education
4. Dr. Rustagi P R, Fundamentals of Financial management , Taxman’s publication, 14th edition
5. Paramasivan C & Subramanian T, Financial Management, New Age International Publishers

## E-LEARNING RESOURCES

1. <https://www.managementstudyguide.com/financial-management.htm>
2. <https://corporatefinanceinstitute.com/resources/knowledge/finance/cost-of-capital/>
3. <https://www.investopedia.com/terms/c/capitalbudgeting.asp>
4. <https://efinancemanagement.com/dividend-decisions>
5. <https://cleartax.in/s/working-capital-management-formula-ratio>
6. <https://books.google.co.in/books?isbn=812591658X>
7. <https://books.google.co.in/books?isbn=8174465863>

## GUIDELINES TO THE QUESTION PAPER SETTERS

### Question Paper Pattern

Section	Question Component	Numbers	Marks	Total
A	Answer any 10 out of 12 questions (each in 50 words)	1-12	3	30
B	Answer any 5 out of 7 questions (each in 300 words)	13-19	6	30
C	Answer any 2 out of 4 questions (each in 1200 words)	20-23	20	40
<b>TOTAL MARKS</b>				<b>100</b>

### Break up of questions for theory and problem

UNITS	SECTION A		SECTION B		SECTION C	
	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM
I	2	1	1	-	-	-
II	2	1	-	1	-	1
III	1	1	1	1	-	1
IV	1	1	-	1	-	1
V	1	1	-	2	-	1
TOTAL	7	5	2	5	-	4
<b>SECTION A 12</b>			<b>SECTION B 7</b>		<b>SECTION C 4</b>	

## CORE 11

### RESEARCH METHODS IN BUSINESS

<b>SUBJECT CODE: 19UCMM312</b>	<b>THEORY</b>	<b>100 MARKS</b>
<b>SEMESTER: IV</b>	<b>CREDITS: 4</b>	<b>TOTAL HOURS: 75</b>

(Common to B.Com ISM) and B.Com (MM))

#### COURSE OBJECTIVE:

- To make students aware about the importance of research in business
- To make students acquire skills to locate problem areas in organisation settings, and plan, organize, design, and conduct research to help solve the identified problems.

#### Unit I

(15 Hours)

**Fundamentals of Research:** Meaning, Objectives and Significance. Types of Research: - Descriptive vs. Analytical, Applied vs. Fundamental, Quantitative vs. Qualitative, Conceptual vs. Empirical. **Approaches to Research-** Quantitative approach, Qualitative approach.

#### Unit II

(15 Hours)

Defining the research problem, selecting the problem; technique involved in selecting a problem. Research design – Meaning, need, features of good research design. **Sample design** – Meaning- Steps in sampling design – Characteristics of Good Sample Design –Classification of Sampling design: Brief about Probability sampling, Non- probability sampling, restricted, un-restricted sampling. Types: Quota sampling, Cluster sampling, Area sampling, Multi stage sampling, convenience sampling and purposive sampling.

#### Unit III

(15 Hours)

**Sources and Methods of data collection** - Primary and Secondary data. Meaning and Definition of Primary sources - Observation, Interview and Questionnaire. Meaning and definition of Secondary sources - Data processing – Tabulation – Data analysis and Interpretation.

#### Unit IV

(15 Hours)

**Meaning, definition and importance of Hypothesis** –Types: Simple hypothesis, Null hypothesis, alternate hypothesis and complex hypothesis. Formulation of hypothesis and various methods of testing of hypothesis - (**Theoretical explanation only**) Chi-square test, Correlation Co-efficient and Regression analysis.

#### Unit V

(15 Hours)

Report writing – layout of research report – Steps in report writing- Importance of research in management decisions- Application of research in various areas - Marketing Research, Government policies and economic systems, Social relationship.

#### RECOMMENDED TEXTBOOKS



1. Dr.P.Ravilochanan, 2012 Research Methodology, Margham Publications
2. Research Methodology: Methods and Techniques Paperback by C R Kothari – New Age International Publishers
3. P.C. TRIPATHI , Research Methodology in social sciences – Sultan Chand & Sons.

**REFERENCE BOOKS:**

1. Ranjit Kumar – Pearson. 2005, Research Methodology: A Step by Step Guide for Beginners,

**E-LEARNING RESOURCES**

<http://study.com/academy/lesson/research-methodology-approaches-techniques-quiz.html>

**GUIDELINES TO THE QUESTION PAPER SETTERS**

**Question Paper Pattern**

Section	Question Component	Numbers	Marks	Total
<b>A</b>	Answer any 10 out of 12 questions (each in 50 words)	1-12	3	<b>30</b>
<b>B</b>	Answer any 5 out of 8 questions (each in 300 words)	13-20	6	<b>30</b>
<b>C</b>	Answer any 4 out of 6 questions (each in 1200 words)	21-26	10	<b>40</b>
<b>TOTAL MARKS</b>				<b>100</b>

**Break up of questions for theory**

UNITS	SECTION A		SECTION B		SECTION C	
	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM
I	2	-	2	-	1	-
II	2	-	2	-	2	-
III	3	-	1	-	1	-
IV	2	-	2	-	1	-
V	3	-	1	-	1	-
<b>TOTAL</b>	<b>12</b>	<b>-</b>	<b>8</b>	<b>-</b>	<b>6</b>	<b>-</b>
<b>SECTION A 12</b>			<b>SECTION B 8</b>		<b>SECTION C 6</b>	

**CORE PAPER 12**  
**DIGITAL MARKETING**

<b>SUBJECT CODE: 20UCMM315</b>	<b>THEORY</b>	<b>MARKS:100</b>
<b>SEMESTER : IV</b>	<b>CREDITS:4</b>	<b>TOTAL HOURS:75</b>

**COURSE OBJECTIVE:**

To provide students with the knowledge about business advantages of the digital marketing and its importance for marketing success.

To create awareness among students about skills and competences which will help them in forming a digital marketing plan in order to manage a digital marketing performance efficiently.

To encourage the students to learn about the customer relationships across all digital channels and build better customer relationships.

**UNIT: I** **(14 Hours)**

Introduction to Digital Marketing, Digital Marketing Plan and Strategy, Situation Analysis and Goal Setting and Planning Digital Marketing Campaigns.

**UNIT: II** **(17 Hours)**

Introduction to Search Engine Optimization (SEO), Keyword Research, Design, Competitive Analysis, Pay per click, advantages and disadvantages, Introduction to Social Media, advantages and disadvantages, Digital marketing measurement, Traditional vs SEO, Pay Per Click (PPC.)

**UNIT: III** **(17 Hours)**

Introduction to Email Marketing, Advantages and Disadvantages of E-mail Marketing, Legal Framework of E-mail Marketing, Combining Email with Other Channels, Types of email marketing and Practices for bulk mailing and more - Affiliate Marketing and its importance.

**UNIT: IV** **(14 Hours)**

Introduction to Social Media Marketing- Engagement Strategies, Content Posting, Different Types of Advertisement and Images, Boosting Post, Create Campaign, Tracking, Re-Targeting, Event Posting, Conversion Rate, Analytics, Uploading Products Videos, Video Marketing and Traffic Generating Strategies.

**UNIT: V** **(13 Hours)**

Selling Products through Social Media Platform, Listing of Products, Dealing with Customer Care, Paid Promotion via Social Media websites, and Online Promotion.

**Recommended Text Books:**

1. Puneet Singh Bhatia, Fundamentals of Digital Marketing, Pearson Publisher, 2017.
2. Swaminathan T. N./Karthik Kumar, Digital Marketing: From Fundamentals to Future, Cengage Publisher, 2019.

**Reference Books:**

1. Ian Dodson, The Art of Digital Marketing: Wiley Publisher, 2016
2. Damian Ryan, Calvin Jones, Understanding Digital Marketing, Kogan Page Publishers, 2012

**E learning Resources:**

1. <https://ondigitalmarketing.com/learn/course-syllabus-for-digital-marketing-analytics/>
2. <https://www.digitalmarketer.com/digital-marketing/>

**GUIDELINES TO THE QUESTION PAPER SETTERS****Question Paper Pattern**

Section	Question Component	Numbers	Marks	Total
<b>A</b>	Answer any 10 out of 12 questions (each in 50 words)	1-12	3	<b>30</b>
<b>B</b>	Answer any 5 out of 8 questions (each in 300 words)	13-20	6	<b>30</b>
<b>C</b>	Answer any 4 out of 6 questions (each in 1200 words)	21-26	10	<b>40</b>
<b>TOTAL MARKS</b>				<b>100</b>

**Break up of questions for theory**

UNITS	SECTION A		SECTION B		SECTION C	
	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM
I	3	-	2	-	1	-
II	3	-	1	-	1	-
III	2	-	1	-	1	-
IV	2	-	2	-	2	-
V	2	-	2	-	1	-
<b>TOTAL</b>	<b>12</b>	<b>-</b>	<b>8</b>	<b>-</b>	<b>6</b>	<b>-</b>
<b>Section A-12</b>			<b>Section B-8</b>		<b>Section C-6</b>	

**ALLIED IV  
BUSINESS STATISTICS - II**

<b>SUBJECT CODE: 20UCOM316</b>	<b>THEORY &amp; PROBLEM</b>	<b>MARKS: 100</b>
<b>SEMESTER: IV</b>	<b>CREDITS: 5</b>	<b>TOTAL HOURS:90</b>

(Common to B.Com (GEN), B.Com (CS), B.Com (AF), B.Com (BM), B.Com (MM), B.Com (ISM), BBA)

**COURSE OBJECTIVES**

1. To discuss the scope of correlation and use of regression analysis to estimate the relationship between two variables and its applications
2. To analyse the use of time series models for forecasting and the limitations of the methods
3. To utilize the necessary set of skills in using statistical tool and technique of index number for price level changes.
4. To communicate the methods of interpolation & extrapolation.
5. To compile the various methods of statistical tools of quality monitoring including control charts

**UNIT I**

**(18 Hours)**

Correlation Analysis – Meaning, Definition, Significance and Types of Correlation, Karl Pearson’s Coefficient of Correlation – Spearman’s Rank Correlation.

**UNIT II**

**(19 Hours)**

Regression Analysis- Meaning and Importance – Regression Lines and Regression equations- X on Y, Y on X, and Properties of Regression Coefficients – Uses of Regression – Difference between Correlation & Regression.

**UNIT III**

**(19 Hours)**

Time Series Analysis – Meaning, Need and Components of Time Series – Different Methods – Simple Average Method- Free Hand, Semi Average, Moving Average and Least Square Method- Seasonal Indices.

**UNIT IV**

**(19 Hours)**

Index Numbers – Definition Usage, Methods of Construction of Index Numbers – Types – Unweighted and weighted Index Numbers Simple, Aggregate, Price Relative Methods- Laspeyres, Paasche’s, Bowley’s and Fisher’s Index Numbers – Time and Factor Reversal Tests – Cost of Living Index.

**UNIT V**

**(15 Hours)**

Meaning of Sampling - Probability sampling Methods : Simple Random Sampling -Stratified sampling-Systematic sampling-Cluster Sampling-Multi stage Sampling, Non-probability sampling methods: Convenience Sampling -Judgmental Sampling-Quota Sampling -Snowball Sampling-Sampling error and standard error - relationship between sample size and standard error.

**THEORY: 20% PROBLEMS: 80%**

**RECOMMENDED TEXTBOOKS**

1. Statistical Methods- S.Gupta – Sultan Chand & Sons

2. Statistics –P.R.Vital- Margham Publications.

#### REFERENCE BOOKS

1. Elements of Statistical Hypothesis – E.L.Lehmann – Johu Wiley & Sons.
2. Practical Statistics – R.S.N.Pillai & B.Bhagavathi – S.Chand & Company.

#### E-LEARNING RESOURCES

<https://books.google.co.in/books?isbn=8122415229>

<https://books.google.co.in/books?isbn=8131301362>

<https://books.google.co.in/books?isbn=8122415229>

### GUIDELINES TO THE QUESTION PAPER SETTERS

#### Question Paper Pattern

Section	Question Component	Numbers	Marks	Total
<b>A</b>	Answer any 10 out of 12 questions (each in 50 words)	1-12	3	<b>30</b>
<b>B</b>	Answer any 5 out of 7 questions (each in 300 words)	13-19	6	<b>30</b>
<b>C</b>	Answer any 2 out of 4 questions (each in 1200 words)	20-23	20	<b>40</b>
<b>TOTAL MARKS</b>				<b>100</b>

#### Break up of questions for theory and problem

UNITS	SECTION A		SECTION B		SECTION C	
	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM
I	2	1	1	1	-	1
II	1	1	-	1	-	1
III	1	1	-	2	-	1
IV	1	1	-	1	-	1
V	2	1	1	-	-	-
<b>TOTAL</b>	<b>7</b>	<b>5</b>	<b>2</b>	<b>5</b>	<b>-</b>	<b>4</b>
<b>SECTION A 12</b>			<b>SECTION B 7</b>		<b>SECTION C 4</b>	

## ENVIRONMENTAL STUDIES

<b>SUBJECT CODE: 19UEVS401</b>	<b>THEORY</b>	<b>MARKS: 100</b>
<b>SEMESTER: IV</b>	<b>CREDITS: 2</b>	<b>TOTAL HOURS:30</b>

### **COURSE OBJECTIVES:**

To create awareness among the Students community about the Environmental Issues, Causes and Remedies.

### **UNIT I: MULTIDISCIPLINARY NATURE OF ENVIRONMENTAL STUDIES**

Definition, scope and importance-Need for public awareness.

### **UNIT II: NATURAL RESOURCES:**

#### **Renewable and non-renewable resources: Natural resources and associated problems.**

- a) **Forest resources:** Use and over-exploitation, deforestation, case studies. Timber extraction, mining, dams and their effects on forest and tribal people.
- b) **Water resources:** Use and over-utilization of surface and ground water, floods, drought, conflicts over water, dams-benefits and problems.
- c) **Mineral resources:** Use and exploitation, environmental effects of extracting and using mineral resources, case studies.
- d) **Food resources:** World food problems, changes caused by agriculture and overgrazing, effects of modern agriculture, fertilizer-pesticide problems, water logging, salinity, case studies.
- e) **Energy resources:** Growing energy needs, renewable and non renewable energy sources, use of alternate energy sources. Case studies.
- f) **Land resources:** Land as a resource, land degradation, man induced landslides, soil erosion and desertification. Role of an individual in conservation of natural resources. Equitable use of resources for sustainable lifestyles.

### **UNIT III: ECOSYSTEMS:**

Concept of an ecosystem.

- Structure and function of an ecosystem.
- Producers, consumers and decomposers.
- Energy flow in the ecosystem.
- Ecological succession.
- Food chains, food webs and ecological pyramids.
- Introduction, types, characteristic features, structure and function of the following ecosystem :-
  - a. Forest ecosystem
  - b. Grassland ecosystem
  - c. Desert ecosystem
  - d. Aquatic ecosystems (ponds, streams, lakes, rivers, oceans, estuaries)

#### **UNIT IV: BIODIVERSITY AND ITS CONSERVATION:**

- Introduction – Definition: genetic, species and ecosystem diversity.
- Biogeographically classification of India
- Value of biodiversity: consumptive use, productive use, social, ethical, aesthetic And option values
- Biodiversity at global, National and local levels.
- India as a mega-diversity nation,Hot-spots of biodiversity.
- Threats to bio diversity: habitat loss, poaching of wildlife, man-wildlife conflicts.
- Endangered and endemic species of India
- Conservation of biodiversity: In-situ and Ex-situ conservation of biodiversity.

#### **UNIT V: ENVIRONMENTAL POLLUTION:**

**Definition:** Cause, effects and control measures of:-

- a. Air pollution
  - b. Water pollution
  - c. Soil pollution
  - d. Marine pollution
  - e. Noise pollution
  - f. Thermal pollution
  - g. Nuclear hazards
- Solid waste Management: Causes, effects and control measures of urban and Industrial wastes.
  - Role of an individual in prevention of pollution.
  - Pollution case studies.
  - **Disaster management: floods, earthquake, cyclone and landslides.**

#### **UNIT VI: SOCIAL ISSUES AND THE ENVIRONMENT:**

- From Unsustainable to Sustainable development
- Urban problems related to energy
- Water conservation, rain water harvesting, watershed management
- Resettlement and rehabilitation of people; its problems and concerns. Case Studies
- Environmental ethics: Issues and possible solutions.
- Climate change, global warming, acid rain, ozone layer depletion, nuclear Accidents andholocaust.Case Studies.
- Wasteland reclamation.
- Consumerism and waste products.
- Environment Protection Act.
- Air (Prevention and Control of Pollution) Act.
- Water (Prevention and control of Pollution) Act
- Wildlife Protection Act
- Forest Conservation Act
- Issues involved in enforcement of environmental legislation.
- Public awareness.

## UNIT VII: HUMAN POPULATION AND THE ENVIRONMENT

- Population growth, variation among nations.
- **Population explosion – Family Welfare Programme. Environment and human health.**
- Human Rights.
- Value Education.
- **HIV/AIDS.**
- Women and Child Welfare.
- Role of Information Technology in Environment and human health.
- Case Studies

## UNIT VIII: FIELD WORK

- Visit to a local area to document environmental assets- river/forest/grassland/hill/mountain
- Visit to a local polluted site-Urban/Rural/Industrial/Agricultural
- Study of common plants, insects, birds.
- Study of simple ecosystems-pond, river, hill slopes, etc.

### PRESCRIBED BOOKS:

1. Environmental studies-St Joseph College Edition
2. Environmental studies- Dr. D.D.Mishra – S.Chand

### REFERENCE BOOKS:

1. Environmental studies – Dr. J.P.Sharma – University Science Press.
2. Introduction to Environmental Studies – Dr.MahaintaK.Kalita – Asiau Books.

## GUIDELINES TO THE QUESTION PAPER SETTERS

### Question Paper Pattern

Section	Question Component	Numbers	Marks	Total
A	Answer any 10 out of 12 questions (each in 50 words)	1-12	2	20
B	Answer any 5 out of 8 questions (each in 300 words)	13-20	8	40
C	Answer any 2 out of 4 questions (each in 1200 words)	21-24	20	40
<b>TOTAL MARKS</b>				<b>100</b>



## COMPUTING SKILLS – LEVEL – I

<b>SUBJECT CODE: 19UGSL404</b>	<b>THEORY</b>	<b>MARKS: 100</b>
<b>SEMESTER: IV</b>	<b>CREDITS: 3</b>	<b>TOTAL HOURS:30</b>

### **Unit 1**

Introduction to computers – classification of computers; Computers inside –Hardware(processing, memory i/o, storage etc), Software ( Systems, application); Operating Systems – DOS, LINUX, UNIX, Windows ; Programming – Overview, need and skills;Networking Basics; Virus; Hacking

### **Unit 2**

Word processing - Operating of word documents like open, close, save, print ;Editing Text – tools, formatting , bullets, layout ; Navigating word – Keyword, mouse, document formatting ; paragraph alignment - indentation, headers, footers, numbering; printing – preview, options

### **Unit 3**

File Management – Importance of file management, backing of files, files and folders- editing, deleting, retrieving, renaming, subfolders; Manipulating windows – minimize, maximize; power point basics- terminology- templates, viewing 20

### **Unit 4**

Spreadsheets – MS Excel – opening, entering text and data, formatting, navigating; Formulas- entering, handling and copying; charts- creating, formatting and printing, header and footer, centering of data; printing

### **Unit 5**

Networking - Internet explorer; www – working, browsing, searching, saving; bookmark – features, favorite, create, delete; printing webpage; email – creating, receiving, reading and sending messages

# **SEMESTER V**

**CORE 13**  
**COST ACCOUNTING**

<b>SUBJECT CODE:</b> <b>20UCOM317</b>	<b>THEORY &amp;</b> <b>PROBLEM</b>	<b>MARKS: 100</b>
<b>SEMESTER: V</b>	<b>CREDITS: 4</b>	<b>TOTAL HOURS:90</b>

(Common to B.Com (GEN), B.Com (CS), B.Com (AF), B.Com (BM), B.Com (MM))

**COURSE OBJECTIVES**

1. To compile the basic concepts used in Cost accounting.
2. To compute the selling price through cost sheets.
3. To Outline the basic principles of materials control and the latest techniques in inventory control.
4. Explain the classification of the overheads, and Distribution of Overheads Under Primary and Secondary distribution.
5. To Evaluate the various surfaces of labor cost control, various methods of remuneration and calculation of wages.

**UNIT I**

**(15 Hours)**

Definition, Nature and scope of Cost Accounting, Cost analysis, concepts and Classifications. Installation of costing systems, cost centres and profit centers.

**UNIT II**

**(19 Hours)**

Simple Cost sheets- cost sheet with details of overheads- Stock of work in progress and finished goods, sales price computation- tenders and quotations.

**UNIT III**

**(19 Hours)**

Material purchase control, Stock Levels, aspects, need and essentials of material control. Stores control – Stores Department, EOQ, Stores records, ABC analysis, VED analysis. Material costing – Issue of materials – FIFO, LIFO, HIFO, SAM, WAM, Market price, Base stock method , standard price method and Retail price Method .

**UNIT IV**

**(18 Hours)**

Labour cost – Computation and control. Time keeping, Methods of wage payment – Time rate and piece rate system. Payroll procedures. Idle time and over time. Labour turnover.

**UNIT V**

**(19 Hours)**

Overheads – Classification, Allocation, Apportionment and control of overheads – Manufacturing, Administration, Selling and Distribution (Primary and Secondary Distribution) Computation of Machine Hour Rate.

**THEORY: 20% PROBLEMS: 80%**

**RECOMMENDED TEXTBOOKS**

1. Jain S.P. and Narang K. L., Cost Accounting, Kalyani Publishers, Ludhiana, Eighth Edition
2. Reddy T.S. and Hari Prasad Reddy Y., Cost Accounting, Margham Publications, Chennai, Fourth

Edition

### REFERENCE BOOKS

1. Dr. Maheswari S.N, Principles of Cost Accounting, Sultan Chand & Sons, New Delhi
2. Pillai R. S. N. and Bagavathi V., Cost Accounting, S.Chand, New Delhi
3. Saxena V.K. and Vashist C.D, Cost Accounting, Sultan Chand & Sons, New Delhi
4. Shukla M.C., Grewal T .S. and Dr.Gupta M.P., Cost Accounting, S.Chand, New Delhi

### E-LEARNING RESOURCES

- 1.<http://www.yourarticlelibrary.com/cost-accounting/cost-accounting-meaning>
- 2.<http://www.accountingnotes.net/cost-accounting/cost-sheet/cost-sheet-meaning-advantages-andpreparation/7505>
3. [http://www.accountingexplanation.com/materials\\_and\\_inventory\\_cost\\_control.htm](http://www.accountingexplanation.com/materials_and_inventory_cost_control.htm)
4. <https://www.tutorsonnet.com/introduction-to-labour-remuneration-homework-help.php>

### GUIDELINES TO THE QUESTION PAPER SETTERS

#### Question Paper Pattern

Section	Question Component	Numbers	Marks	Total
A	Answer any 10 out of 12 questions (each in 50 words)	1-12	3	30
B	Answer any 5 out of 7 questions (each in 300 words)	13-19	6	30
C	Answer any 2 out of 4 questions (each in 1200 words)	20-23	20	40
<b>TOTAL MARKS</b>				<b>100</b>

#### Break up of questions for theory and problem

UNITS	SECTION A		SECTION B		SECTION C	
	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM
I	2	-	1		-	-
II	1	1	1	1		1
III	1	1		2		1
IV	1	2		1		1
V	2	1		1		1
TOTAL	7	5	2	5		4
<b>SECTION A 12</b>			<b>SECTION B 7</b>		<b>SECTION C 4</b>	

## CORE 14

### ENTREPRENEURIAL DEVELOPMENT

<b>SUBJECT CODE:</b> <b>20UCOM318</b>	<b>THEORY</b>	<b>MARKS: 100</b>
<b>SEMESTER: V</b>	<b>CREDITS: 4</b>	<b>TOTAL HOURS:75</b>

(Common to B.Com (GEN), B.Com (CS), B.Com (AF), B.Com (BM), B.Com (MM), B.Com (ISM), BBA)

#### **Objectives:**

1. To discuss the concept of entrepreneurship and its importance.
2. To analyze the scope of various financial institutions for the enhancement of small entrepreneurs.
3. To utilize the various technical tools for the business premises and encounter business ventures.
4. To communicate the important values of EDPs and the Government role played in ED.
5. To design the valuable approaches in the changing economic scenario and to apply the same for the improvement of small scale entrepreneurs.

#### **UNIT I**

**(13 Hours)**

Entrepreneurship – Meaning – Types – Qualities of an Entrepreneur – Classification of Entrepreneurs – Factors influencing Entrepreneurship – Functions of Entrepreneurs.

#### **UNIT II**

**(20 Hours)**

Entrepreneurial Development Agencies - Commercial Banks – District Industries Centre – National Small Industries Corporation – Small Industries Development Organisation – Ministry of Micro, Small & Medium Enterprises (MSME)- Prime Minister Employment Generation Programme - Pradhan Mantri Yuva Yojana - All India Financial Institutions – IDBI – IFCI – ICICI – IRDBI.

#### **UNIT III**

**(15 Hours)**

Project Management: Business idea generation techniques – Identification of Business opportunities – Feasibility study – Marketing, Finance, Technology & Legal Formalities - Preparation of Project Report – Tools of Appraisal.

#### **UNIT IV**

**(12 Hours)**

Entrepreneurial Development Programmes (EDP) – Role, relevance and achievements – Entrepreneurship Development Institute of India (EDII), Role of Government in organizing EDPs – Critical evaluation.

#### **UNIT V**

**(15 Hours)**

Economic development and entrepreneurial growth – Role of entrepreneur in economic growth- Strategic approaches in the changing economic scenario for small scale entrepreneurs- Networking, Niche play, Geographic concentration, Franchising / Dealership – Development of Women entrepreneurship - problems – steps taken by government- Women and Self Help Groups. (SHGs)

#### **RECOMMENDED TEXTBOOKS**

1. Gupta, D. C., & Srinivasan, D. N. Entrepreneurship Development in India Sultan Chand & Sons, (2001).
2. Khanka, S. S. Entrepreneurial development. S. Chand Publishing, (2006).

## REFERENCE BOOKS

1. Desingu Setty, E., & Krishna Moorthy, P. Strategies for developing women entrepreneurship. Akansha Pub. House, (2010).
2. Drucker, P. F. Innovation and Entre-preneurship: Practice and Principles. Harper & Row, (1986).
3. Gupta, M. Entrepreneurial Development Raj Publishing House, (2006).
4. Shankar, R. Entrepreneurship Theory & Practice Vijay Nicole Imprints Private Ltd
5. Suresh, J. Entrepreneurial Development Margham Publications, (2002).

## E-LEARNING RESOURCES

1. <http://www.yourarticlelibrary.com/entrepreneur/entrepreneurshipcharacteristicsimportancetypes-and-functions-of-entrepreneurship/5228>
2. <https://landor.com/thinking/eight-principles-of-innovation>
3. <http://www.simply-strategic-planning.com/innovation-and-entrepreneurship.html>
4. <https://www.slideshare.net/sahilkamdar1/institutional-support-in-entrepreneurship>
5. <https://www.businessmanagementideas.com/entrepreneurship-2/institutional-supportsystem-for-entrepreneurs/18184>
6. <https://www.entrepreneur.com/article/323660>
7. <https://www.entrepreneur.com/article/314723>

## GUIDELINES TO THE QUESTION PAPER SETTERS

### Question Paper Pattern

Section	Question Component	Numbers	Marks	Total
A	Answer any 10 out of 12 questions (each in 50 words)	1-12	3	30
B	Answer any 5 out of 8 questions (each in 300 words)	13-20	6	30
C	Answer any 4 out of 6 questions (each in 1200 words)	21-26	10	40
<b>TOTAL MARKS</b>				<b>100</b>

### Break up of questions for theory

UNITS	SECTION A		SECTION B		SECTION C	
	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM
I	3	-	2	-	1	-
II	3	-	2	-	2	-
III	2	-	1	-	1	-
IV	2	-	2	-	1	-
V	2	-	1	-	1	-
TOTAL	12	-	8	-	6	-
<b>SECTION A 12</b>			<b>SECTION B 8</b>		<b>SECTION C 6</b>	

**CORE 15**  
**RETAIL MARKETING**

<b>SUBJECT CODE : 19UCMM318</b>	<b>THEORY</b>	<b>MARKS : 100</b>
<b>SEMESTER : V</b>	<b>CREDITS : 4</b>	<b>TOTAL HOURS : 90</b>

**COURSE OBJECTIVES:**

- To enable the students to acquire knowledge on various trend in retail business.
- To provide the basic understanding to broad set of specialized activities and techniques in managerial retail business.
- To motivate the students to take up retailing business as a career.

**UNIT – I** **(17 Hours)**

Introduction to Retail marketing – retail environment – the growing importance of retail industry.

**UNIT – II** **(17 Hours)**

**Consumer** behavior in the retail context – buying decision process – its implication for retail management.

**UNIT – III** **(19 Hours)**

Store lay out – design – Merchandising – private brands – national brands – merchandising buying and handling.

**UNIT – IV** **(18 Hours)**

Retail Marketing Mix – 4 Ps – Merchandise Management – Negotiating Purchase – Rural Marketing.

**UNIT – V** **(19 Hours)**

Consumerism and ethics in retailing – international retail structures – future of retailing.)

**RECOMMENDED TEXTBOOKS**

1. Andrew J. Navman and Peter Cullon – Retailing Environment – Thomson & Organisation
2. Berman: Retail management, Prentice Hall of India, 8<sup>th</sup> Edn.

**REFERENCE BOOKS**

1. Patrick M. Nunne, Robert F. Lusch and David A. Griffith – Retailing
2. David Gilbrath, Retail Marketing Management.
3. A. Nag, Marketing Strategy.
4. Sherlekhar, Dr. K. Nirmala Prasad and S.A. Salvardine Victor, Principles of Marketing.

**E-LEARNING RESOURCES**

- <https://www.managementstudyguide.com/store-design-and-layout.htm>
- <https://www.ukessays.com/essays/marketing/what-is-the-concept-consumer-ethics-marketing-essay.php>

- <https://shelfwiz.com/real-life/marketing-merchandising-what-do-they-mean-for-your-store.html>

**GUIDELINES TO THE QUESTION PAPER SETTERS**  
**Question Paper Pattern**

Section	Question Component	Numbers	Marks	Total
<b>A</b>	Answer any 10 out of 12 questions (each in 50 words)	1-12	3	<b>30</b>
<b>B</b>	Answer any 5 out of 8 questions (each in 300 words)	13-20	6	<b>30</b>
<b>C</b>	Answer any 4 out of 6 questions (each in 1200 words)	21-26	10	<b>40</b>
<b>TOTAL MARKS</b>				<b>100</b>

**Break up of questions for theory**

UNITS	SECTION A		SECTION B		SECTION C	
	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM
I	2	-	2	-	1	-
II	2	-	2	-	1	-
III	3	-	1	-	2	-
IV	2	-	2	-	1	-
V	3	-	1	-	1	-
<b>TOTAL</b>	<b>12</b>	<b>-</b>	<b>8</b>	<b>-</b>	<b>6</b>	<b>-</b>
<b>SECTION A 12</b>			<b>SECTION B 8</b>		<b>SECTION C 6</b>	



**CORE 16**  
**PRACTICAL AUDITING**

<b>SUBJECT CODE:</b> <b>20UCOM320</b>	<b>THEORY</b>	<b>MARKS: 100</b>
<b>SEMESTER: V</b>	<b>CREDITS: 4</b>	<b>TOTAL HOURS:75</b>

(Common to B.Com (GEN), B.Com (CS), B.Com (AF), B.Com (BM) & B.Com (MM))

**COURSE OBJECTIVES**

1. To brief about concepts of auditing and its usage in various fields.
2. To demonstrate the scope and features of vouching and the other related topics related to it.
3. To learn about depreciation, reserves, provisions and the auditor's duty.
4. To study the appointment of auditors, their responsibilities and presentation of audit report.
5. To know the audit procedures in service sectors.

**UNIT I**

**(18 Hours)**

Meaning and definition of auditing – Distinction between auditing and accounting – objectives – Advantages and limitations of audit – scope of audit – classification of audits – Audit planning, meaning – Audit programme, meaning, objectives and contents – audit note book, contents, usefulness of audit note book – Audit working papers, meaning. Ownership and custody – Test checking and Routine checking, meaning- Internal control - meaning , definition, objectives.

**UNIT II**

**(18 Hours)**

Vouching, meaning and definitions, objectives – Trading transactions – audit of ledger- Scrutinizing of ledgers - vouching of cash receipts and payments. Vouching of outstanding assets and liability – verification, meaning objectives and process – valuation of assets and liabilities- Distinction between verification and valuation.

**UNIT III**

**(10 Hours)**

Depreciation and reserves – meaning – Auditor's duty with regard to depreciation – Reserves and provisions- Difference between reserves and provision – Depreciation of wasting Assets.

**UNIT IV**

**(18 Hours)**

Appointment of auditors – appointment of first auditor – appointment by central government – filling of casual vacancy – Appointment by special resolution – Re-appointment and compulsory re-appointment – ceiling on the number of Auditorship - Removal of auditor – Remuneration – auditor's lien – qualification and disqualification – Duties of the company auditor – Rights and powers of auditors – different classes of auditors – Audit Report – Preparation and Presentation.

**UNIT V**

**(11 Hours)**

EDP audit – meaning - procedure of audit under EDP system – specialized Audits – points to be considered while auditing Educational Institutions – Hotels – Banking and Insurance companies.

**RECOMMENDED TEXTBOOKS**

1. Practical Auditing – B.N. Tandon Sultan Chand and Co.,
2. Contemporary Auditing, Kamal Gupta Tata MC Graw Hill.

### REFERENCE BOOKS

1. Auditing – D.P. Jain Konark Publishers Pvt. Ltd.
2. Auditing, Principles and practice – Ravinder Kumar and virender Sharma, East ern economy edition.
3. Practical Auditing – B.N. Tandon Sultan Chand and Co.,
4. Contemporary Auditing, Kamal Gupta Tata MC Graw Hill.

### E-LEARNING RESOURCES

<https://books.google.co.in/books?isbn=8121920418>

<https://books.google.co.in/books?isbn=5877373412>

<https://books.google.co.in/books?isbn=8170231868>

## GUIDELINES TO THE QUESTION PAPER SETTERS

### Question Paper Pattern

Section	Question Component	Numbers	Marks	Total
A	Answer any 10 out of 12 questions (each in 50 words)	1-12	3	30
B	Answer any 5 out of 8 questions (each in 300 words)	13-20	6	30
C	Answer any 4 out of 6 questions (each in 1200 words)	21-26	10	40
<b>TOTAL MARKS</b>				<b>100</b>

### Break up of questions for theory

UNITS	SECTION A		SECTION B		SECTION C	
	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM
I	2	-	2	-	2	-
II	3	-	2	-	1	-
III	2	-	1	-	-	-
IV	3	-	2	-	2	-
V	2	-	1	-	1	-
TOTAL	12	-	8	-	6	-
<b>SECTION A 1 - 12</b>			<b>SECTION B - 8</b>		<b>SECTION C - 6</b>	

**INTERDISCIPLINARY ELECTIVE – I**  
**TOURISM MANAGEMENT (IDE)**

<b>SUBJECT CODE : 19UIDE319</b>	<b>THEORY:</b>	<b>MARKS : 100</b>
<b>SEMESTER : V</b>	<b>CREDITS : 5</b>	<b>TOTAL HOURS : 90</b>

**COURSE OBJECTIVES:**

- To make the learners acquainted with the concept of tourism
- To make the learners know with the various aspects of tourism in India and abroad
- To make the learners know about different facets of tourism industry

**UNIT I** **(20 Hours)**

Definition of Tourism Management – Need for tourism management – Factors influencing the growth of tourism – Effects of tourism – Tourism marketing - Tourism industry in India and abroad.

**UNIT II** **(15 Hours)**

Tourism product planning and development – User’s profile – Tourism life study styles – Market segmentation.

**UNIT III** **(20 Hours)**

Tourism product strategy – Tourism Pricing strategy – Tourism promotion strategy – Tourism distribution strategy.

**UNIT IV** **(15 Hours)**

Typology of tourism – Different kinds of tourism – educational, religious, medical, entertainment, cultural, heritage, sports and adventurous tourism – Travel

**UNIT V** **(20 Hours)**

ITDC – World Tourism Organisation (WTO) - Role of travel agents and Employment opportunities.

**RECOMMENDED TEXTBOOKS**

1. “Tourism marketing”, S.M.Jha, Himalaya Publishing House, Mumbai, 1Stedition, 2010.

**E-LEARNING RESOURCES**

- <http://www.unto.org/index.php>
- <http://www.indiatourism.com/>
- <http://www.tamilnadutourism.org>
- <http://www.incredibleindia.org>

**GUIDELINES TO THE QUESTION PAPER SETTERS**  
**Question Paper Pattern**

<b>Section</b>	<b>Question Component</b>	<b>Numbers</b>	<b>Marks</b>	<b>Total</b>
<b>A</b>	Answer any 10 out of 12 questions (each in 50 words)	1-12	3	<b>30</b>
<b>B</b>	Answer any 5 out of 8 questions (each in 300 words)	13-20	6	<b>30</b>
<b>C</b>	Answer any 4 out of 6 questions (each in 1200 words)	21-26	10	<b>40</b>
<b>TOTAL MARKS</b>				<b>100</b>

**Break up of questions for theory**

<b>UNITS</b>	<b>SECTION A</b>		<b>SECTION B</b>		<b>SECTION C</b>	
	<b>THEORY</b>	<b>PROBLEM</b>	<b>THEORY</b>	<b>PROBLEM</b>	<b>THEORY</b>	<b>PROBLEM</b>
<b>I</b>	2	-	2	-	1	-
<b>II</b>	2	-	2	-	1	-
<b>III</b>	3	-	1	-	2	-
<b>IV</b>	2	-	2	-	1	-
<b>V</b>	3	-	1	-	1	-
<b>TOTAL</b>	12	-	8	-	6	-
<b>SECTION A 12</b>			<b>SECTION B 8</b>		<b>SECTION C 6</b>	

# **SEMESTER VI**

## CORE 17 - SALES AND DISTRIBUTION MANAGEMENT

<b>SUBJECT CODE : 19UVED401</b>	<b>THEORY</b>	<b>MARKS : 100</b>
<b>SEMESTER : VI</b>	<b>CREDITS : 4</b>	<b>TOTAL HOURS : 90</b>

### COURSE OBJECTIVES

- To impart knowledge about the various types of Sales and Distribution Management in Business.

### UNIT – I (15 Hours)

Sales objectives – Functions of Sales Management – Duties and responsibilities of Sales Manager – Types of Salesmanship – Advantages and Limitations of Salesmanship.

### UNIT – II (15 Hours)

Sales Planning, Sales policy – Sales organization, Structuring and managing sales force, designing sales territories – fixing sales, quota, controlling and motivating sales force.

### UNIT – III (20 Hours)

Recruitment and selection of sales force – training of salesman Supervising Salesman – Appraising Salesman’s performance – methods of appraisal – Compensation of sales force – methods of compensation

### UNIT – IV (20 Hours)

The Channel of distribution – Its importance – types of channels. Wholesalers & Retailers – Brokers, Commission agents - dealers sole selling agents.

### UNIT – V (20 Hours)

Potential in distribution in India – Logistics – Physical Distribution – Supply Chain Management. Field Trip to understand the various Practical concepts of SCM

### RECOMMENDED TEXTBOOKS

1. Bestrand Canfield & Englan Cliff, Sales Administration, Prentice Hall.
2. Richard R Still and Edward W. Cundiff, Sales Management, Prentice Hall.
- 3.

### REFERENCE BOOKS

1. Albert New Guard – The Field Sales Manager – Taraporewala
2. V.S. Ramasamy, Marketing Management, MacMillan.

### E-LEARNING RESOURCES

- [www.tutorialspoint.com/sales\\_planning/sales\\_planning\\_introduction.html](http://www.tutorialspoint.com/sales_planning/sales_planning_introduction.html).
- <https://www.businessmanagementideas.com/products/channels-of-distribution-of-products-meaning-functions-factors-and-types/2276>

### GUIDELINES TO THE QUESTION PAPER SETTERS

#### Question Paper Pattern

<b>Section</b>	<b>Question Component</b>	<b>Numbers</b>	<b>Marks</b>	<b>Total</b>
<b>A</b>	Answer any 10 out of 12 questions (each in 50 words)	1-12	3	<b>30</b>
<b>B</b>	Answer any 5 out of 8 questions (each in 300 words)	13-20	6	<b>30</b>
<b>C</b>	Answer any 4 out of 6 questions (each in 1200 words)	21-26	10	<b>40</b>
<b>TOTAL MARKS</b>				<b>100</b>

**Break up of questions for theory**

<b>UNITS</b>	<b>SECTION A</b>		<b>SECTION B</b>		<b>SECTION C</b>	
	<b>THEORY</b>	<b>PROBLEM</b>	<b>THEORY</b>	<b>PROBLEM</b>	<b>THEORY</b>	<b>PROBLEM</b>
<b>I</b>	2	-	2	-	1	-
<b>II</b>	2	-	2	-	1	-
<b>III</b>	3	-	1	-	2	-
<b>IV</b>	2	-	2	-	1	-
<b>V</b>	3	-	1	-	1	-
<b>TOTAL</b>	12	-	8	-	6	-
<b>SECTION A 12</b>			<b>SECTION B 8</b>		<b>SECTION C 6</b>	

## CORE 18

### ADVERTISING MANAGEMENT AND SALES PROMOTION

<b>SUBJECT CODE : 20UBBA324</b>	<b>THEORY:</b>	<b>MARKS : 100</b>
<b>SEMESTER : VI</b>	<b>CREDITS : 4</b>	<b>TOTAL HOURS : 90</b>

(Common to B.Com (MM) and BBA)

#### COURSE OBJECTIVES:

- To equip the students with the nature, purpose & complex construction in the planning and execution of a successful advertising program and the ways to improve the sales through various promotions

#### UNIT – I (20 Hours)

Advertising: Definition, objectives, need & importance, growth of modern advertising – types & classification of advertisement, advertising spiral – market segmentation, promotional mix and target audience.

#### UNIT – II (20 Hours)

Media: Mass Media-Selection, planning and scheduling – web advertising – integrated programme and budget planning –percentage of sales method, objective to task method, competitive parity, market share method, unit sales method, affordable method.

#### UNIT – III (20 Hours)

Message and copy development – different types of copy; Art & layout of an advertisement: Principles of design, layout stages, difference in designing of television, audio & print advertisement – Advertising agencies – Organization and operation.

#### UNIT – IV (15 Hours)

Management of sales promotion: Importance & need for sales promotion, planning for consumer schemes & contests, different types of consumer schemes.

#### UNIT – V (15 Hours)

Control: Measurement of effectiveness – ethics, economics and social relevance.

#### REFERENCE BOOKS

1. Bhatia, T.K., 2007, Advertising and Marketing in Rural India, Macmillan India Ltd, 2<sup>nd</sup> Edition.
2. Hackley, C., 2010 Advertising and Promotion: An integrated communication approach, Sage Publications, 2<sup>nd</sup> Edition.
3. Aaker, Myers & Batra, Advertising Management, Prentice Hall.
4. Wells, Moriarty & Burnett: Advertising Principles & Practices, Prentice Hall.
5. Jefkins, F., 2002 Advertising, , Pearson, 4<sup>th</sup> Edition.
6. Wells, W.D., Burnett, J. and Moriarty, S. 2007, Advertising: Principles and Practices, 7<sup>th</sup> Edition.

#### E-LEARNING RESOURCES

1. <https://economictimes.indiatimes.com/definition/advertising>



2. <https://www.learnmarketing.net/mediaselection.html>

**GUIDELINES TO THE QUESTION PAPER SETTERS**  
**Question Paper Pattern**

Section	Question Component	Numbers	Marks	Total
A	Answer any 10 out of 12 questions (each in 50 words)	1-12	3	<b>30</b>
B	Answer any 5 out of 8 questions (each in 300 words)	13-20	6	<b>30</b>
C	Answer any 4 out of 6 questions (each in 1200 words)	21-26	10	<b>40</b>
<b>TOTAL MARKS</b>				<b>100</b>

**Break up of questions for theory**

UNITS	SECTION A		SECTION B		SECTION C	
	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM
I	2	-	2	-	1	-
II	3	-	2	-	1	-
III	3	-	1	-	2	-
IV	2	-	2	-	1	-
V	2	-	1	-	1	-
<b>TOTAL</b>	<b>12</b>	<b>-</b>	<b>8</b>	<b>-</b>	<b>6</b>	<b>-</b>
<b>SECTION A 12</b>			<b>SECTION B 8</b>		<b>SECTION C 6</b>	

**CORE 19**  
**SERVICES MARKETING**

<b>SUBJECT CODE : 19UBBA321</b>	<b>THEORY</b>	<b>MARKS : 100</b>
<b>SEMESTER : VI</b>	<b>CREDITS : 4</b>	<b>TOTAL HOURS : 90</b>

(Common to B.Com (MM) and B.B.A)

**COURSE OBJECTIVES:**

- To impart the knowledge of the elements in services marketing and their effectiveness in the business scenario.
- To understand the basic concepts in service quality.

**UNIT-I** **(20 Hours)**

Marketing Services: Introduction growth of the service sector. The concept of service. Characteristics of service - classification of service and designing of the service, blueprinting using technology, developing human resources, building service aspirations.

**UNIT-II** **(20 Hours)**

Marketing Mix in Service Marketing: The seven Ps: product decision, pricing strategies and tactics, promotion of service and distribution methods for services. Additional dimension in services marketing- people, physical evidence and process.

**UNIT-III** **(18 Hours)**

Effective Management of Service Marketing: Marketing demand and supply through capacity planning and segmentation - internal marketing of services - external versus internal Orientation of service strategy.

**UNIT-IV** **(20 Hours)**

Delivering Quality Service: Causes of service - quality gaps. The customer expectations versus perceived service gap. Factors and techniques to resolve this gap. Customer relationship management. Gaps in services - quality standards, factors and solutions - the service performance gap - key factors and strategies for closing the gap. External communication to the customers- the promise versus delivery gap - developing appropriate and effective communication about service quality.

**UNIT-V** **(12 Hours)**

Marketing of Service With Special Reference To: 1.Financial services, 2.Health services, 3.Hospitality services including travel, hotels and tourism, 4.Professional service, 5.Public utility service, 6.Educational services.

**RECOMMENDED TEXTBOOKS**

1. S.M. Jha, Services marketing, Himalaya Publishers, India
2. Sinha.P.K and Sahoo.S.C., 1994,Services Marketing Text and Reading, Himalaya Publishers House, India.

## REFERENCE BOOKS

1. Dr. L. Natarajan Services Marketing, Margham Publications, Chennai.
2. Thakur .G.S. Sandhu Supreet & Dogra Babzan , Services marketing , kalyanni Publishers, Ludhianna .
3. Dr. B. Balaji , Services Marketing and Management ,S. Chand & Co , New Delhi .

## E-LEARNING RESOURCES

1. <https://altitudemarketing.com/services/>
2. <https://courses.lumenlearning.com/boundless-marketing/chapter/service-quality/>

### GUIDELINES TO THE QUESTION PAPER SETTERS Question Paper Pattern

Section	Question Component	Numbers	Marks	Total
A	Answer any 10 out of 12 questions (each in 50 words)	1-12	3	30
B	Answer any 5 out of 8 questions (each in 300 words)	13-20	6	30
C	Answer any 4 out of 6 questions (each in 1200 words)	21-26	10	40
<b>TOTAL MARKS</b>				<b>100</b>

### Break up of questions for theory

UNITS	SECTION A		SECTION B		SECTION C	
	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM
I	2	-	2	-	1	-
II	2	-	2	-	1	-
III	3	-	1	-	2	-
IV	2	-	2	-	1	-
V	3	-	1	-	1	-
TOTAL	12	-	8	-	6	-
<b>SECTION A 12</b>			<b>SECTION B 8</b>		<b>SECTION C 6</b>	

**ELECTIVE 2**  
**HUMAN RESOURCE MANAGEMENT**

<b>SUBJECT CODE :</b> <b>20UCOM323</b>	<b>THEORY</b>	<b>MARKS : 100</b>
<b>SEMESTER : VI</b>	<b>CREDITS : 5</b>	<b>TOTAL HOURS : 90</b>

(Common to B.Com (GEN), B.Com (AF), B.Com (BM), B.Com (MM), B.Com (ISM), BBA)

**COURSE OBJECTIVES**

1. To explain the importance of Human Resource Management and its Processes concerned with various management activities and to run an effective organization.
2. To outline different methods and techniques of Training and Performance Appraisal that are used in an organization
3. To assess the different methods and techniques relating to administration and to retain the human resources.
4. To discuss the various mechanisms in HR environment that are capable of applying the principles and techniques as professionals for developing human resources in an organization.
5. To predict the different faces of executives and preparing policies and practices based on it and Human Resource audit

**UNIT I** **(16 Hours)**

HRM Concepts and Functions, Role, Status and competencies of HR Manager - HR Policies – Emerging Challenges of Human Resource Management - Workforce diversity; Empowerment – Differences between personnel management and HRM

**UNIT II** **(20 Hours)**

Human Resource Planning – Job Analysis – Job Description, Job Specification and Job Evaluation – Recruitment and Selection – meaning - Process of Recruitment – Sources of Recruitment – Internal Sources – External Sources - Meaning and Process of Selection – Selection Tests And Interviews - Placement

**UNIT III** **(18 Hours)**

Induction – Mentoring – Concepts and Importance of Training and Development Needs- Training and Development Methods - on the Job Training – off the Job Training – Evaluating Training Effectiveness – Career Development.

**UNIT IV** **(20 Hours)**

Objectives and importance of Performance Appraisal - Methods and techniques of Performance Appraisal – Potential Appraisal, Type of transfers and promotions – Problems in Performance Appraisal – Essentials of Effective Appraisal System – Termination of Services.

**UNIT V** **(16 Hours)**

Compensation – Concept and Policies - Wage and Salary Administration – Methods of Wage Payments and Incentive Plans - Fringe Benefits – Performance linked compensation – Monetary and Non-Monetary benefits.

## RECOMMENDED TEXTBOOKS

1. Aswathappa, K. (2013). *Human resource management: Text and cases*. Tata McGraw-Hill Education.
2. Gupta, C. B. (2011). *Human Resource Management: New Delhi. Sultan Chand & sons Educational publishers*.

## REFERENCE BOOKS

1. DeCenzo, D. A., Robbins, S. P., & Verhulst, S. L. (2016). *Fundamentals of Human Resource Management*, John Wiley & Sons.
2. Dessler, G., & Varrkey, B. (2005). *Human Resource Management, 15e*. Pearson Education India.
3. Durai, P. (2009). *Human Resource Management (Publisher: Dorling Kindersley (India) Pvt. Limited:*
4. Prasad, L. M. (2006). *Human Resource Management (Sultan Chand & Sons*.
5. Rao, P. S. (2009). *Personnel and human resource management (pp. 236-345)*. Himalaya Publishing House.

## E-LEARNING RESOURCES

1. <https://bohatala.com/impact-of-internal-and-external-environment-on-human-resourcemanagement>
2. <https://studiousguy.com/human-resource-planning/>
3. <https://corehr.wordpress.com/2013/12/04/transfer-and-promotion/>
4. <https://hrmpractice.com/employee-welfare/>
5. <https://www.mbaskool.com/business-concepts/human-resources-hr-terms/2390-quality-ofwork-life-qwl.html>

## GUIDELINES TO THE QUESTION PAPER SETTERS

### Question Paper Pattern

Section	Question Component	Numbers	Marks	Total
A	Answer any 10 out of 12 questions (each in 50 words)	1-12	3	30
B	Answer any 5 out of 8 questions (each in 300 words)	13-20	6	30
C	Answer any 4 out of 6 questions (each in 1200 words)	21-26	10	40
<b>TOTAL MARKS</b>				<b>100</b>

### Break up of questions for theory

UNITS	SECTION A		SECTION B		SECTION C	
	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM
I	3	-	1	-	1	-
II	3	-	2	-	2	-
III	2	-	2	-	1	-
IV	2	-	2	-	1	-
V	2	-	1	-	1	-
TOTAL	12	-	6	-	6	-
<b>SECTION A 12</b>			<b>SECTION B 8</b>		<b>SECTION C 6</b>	

**ELECTIVE III**  
**PROJECT WORK**

<b>SUBJECT CODE :20UCMM325</b>	<b>THEORY &amp; PRACTICALS</b>	<b>MARKS : 100</b>
<b>SEMESTER : VI</b>	<b>CREDITS : 5</b>	<b>TOTAL HOURS : 90</b>

**COURSE OBJECTIVES:**

To give a hands on practicum to the students in the fields of marketing or finance or human resources, thus enabling them to learn the nuances of working both as an individual and as a team.

A group of 3 students will be assigned a project in the beginning of the final year. The project work shall be submitted to the college 20 days before the end of the final year and the college has to certify the same and submit to the Examination.

The project shall be evaluated externally. The external examiner shall be from the panel of examiners suggested by the board of studies from time to time. Those who fail in the project work will have to redo the project work and submit to the college for external examination