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)

<u>Vision</u>

• 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)

	-			2021-24 Batch					
Semester	Part	Course	Subject Code	Title	Hours	Credits	Internal	External	Total
	Ι	Language- I	19UTAM121	LANGUAGE-I	6	3	50	50	100
		English -I	19UENG221	ENGLISH - I	4	3	50	50	100
		Core Paper I	20UCOM301	FINANCIAL ACCOUNTING (Common to	6	4	50	50	100
	III			B.Com. Gen, CS, AF, MM,BM, ISM and BBA)					
Semester I		Core Paper II	20UCOM302	PRINCIPLES OF MANAGEMENT (Common to B.Com. Gen, CS,	5	4	50	50	100
Ø				AF, MM,BM, ISM and BBA)					
		Allied Paper	20UCMM303	BUSINESS ECONOMICS	5	5	50	50	100
	IV	Soft Skill I	19UGSL401	INTRODUCTION TO STUDY SKILLS		3	50	50	100
	11	NME	19UNME401K	ANALYTICAL & LOGICAL REASONING		2	50	50	100
				(Common to B.Com. Gen, CS, AF, MM,BM, ISM and BBA,HONS)					
			Total Credits: 2	4 / Total Hours per week: 30					
	Ι	Language- II	19UTAM122	LANGUAGE- II	6	3	50	50	100
	II	English -II	19UENG222	ENGLISH - II	4	3	50	50	100
		Core Paper III	20UCMM304	INTERNATIONAL MARKETING	5	4	50	50	100
ır II	III	Core Paper IV	20UCOM305	MARKETING MANAGEMENT	5	4	50	50	100
Semester II				(Common to B.Com. Gen, CS, AF, MM,BM, ISM and BBA)					
		Allied Paper	20UCAF306	BANKING (Common to AF and MM)	6	5	50	50	100
		Soft Skill - II	19UGSL402	LIFE SKILL	2	3	50	50	100

		IV	NME -II	19UNME402K	NME-II IMPORTANCE OF	2	2	50	50	100
				1901\WIL402K	EMOTIONAL	2	2	50	50	100
					INTELLIGENCE					
					(Common to					
					B.Com. Gen, CS,					
					AF, MM,BM, ISM					
					and BBA)					
				Total Credits: 2	4 / Total Hours per week: 30					
			Core Paper V	20UCOM307	CORPORATE	6	4	50	50	100
				2000011307	ACCOUNTING	0	т	50	50	100
					(Common to					
					B.Com. Gen,					
		III			CS, AF,					
					MM,BM)					
			Core Paper VI	20UCOM308	MANAGEMENT	6	4	50	50	100
			Ĩ		ACCOUNTING					
					(Common to B.Com. Gen, CS,					
					AF, MM,BM,					
					ISM and BBA)					
					BUSINESS					
			Core Paper VII	20UCOM309	COMMUNICATION	5	4	50	50	100
					(Common to B.Com.					
					Gen, CS, AF,					
					MM,BM, ISM and					
	Π				BBA)					
	ïI			2011001210	BUSINESS AND	5	4	50	50	100
	Semester III		Core Paper VIII	20UCOM310	CORPORATE LAW	3	4	30	30	100
	em				(Common to					
	Š				B.Com. Gen, CS,					
					AF, MM,BMand					
					BBA)					

		Allied Paper -	20UCOM311	BUSINESS STATISTICS I	6	5	50	50	100
		IV	19UGSL403	(Common to B.Com. Gen, CS, AF, MM,BM, ISM and BBA)					
	IV	Soft Skill - III		JOB ORIENTED SKILLS	2	<mark>2</mark>	50	50	100
			Total Credits: 2	24 / Total Hours per week: 30)				
		Core Paper IX	20UCMM314	SUPPLY CHAIN MANAGEMENT	6	4	50	50	100
		Core Paper X	20UCOM313	FINANCIAL MANAGEMENT	5	4	50	50	10
	III	19UCMM312 E		(Common to B.Com. Gen, CS, AF, MM,BM, ISM and BBA)					
		Core Paper XI		RESEARCH METHODS IN BUSINESS (common to B.Com. MM	5	4	50	50	10
	and ISM) Core Paper XII 20UCMM315 DIGITAL MARK PLISINESS STAT		/		4	50	50	1.0	
er I			BUSINESS STATISTICS	6	4	50	50	10	
Semester IV		Allied	20UCOM316	–II (Common to B.Com. Gen, CS, AF, MM,BM, ISM and	5	5	50	50	10
		Soft Skill - IV	19UGSL404	BBA) COMPUTING SKILLS	2	3	50	50	10
	IV	EVS	19UEVS401	EVS	2	2	50	50	10
				lits: 26 / Total Hours per wee	-		00	00	10
		Core Paper XIII		COST ACCOUNTING	6	4	50	50	10
	III	Core Paper XIV	20UCOM318	ENTREPRENEURIAL DEVELOPMENT (Common to B.Com. Gen, CS, AF, MM,BM, ISM and BBA)	6	4	50	50	10
		Core Paper XV	19UCMM318	RETAIL MARKETING	6	4	50	50	10
ter V		Core Paper XVI	20UCOM320	PRACTICAL AUDITING (Common to B.Com. Gen, CS, AF, MM,BM)	6	4	50	50	10
Semester V		Interdisciplinary Elective - I	19UIDE319	IDE – TOURISM MANAGEMENT	5	5	50	50	10
	IV	Value Education	19UVED401	VALUE EDUCATION	1	2	50	50	10
	I		20UINT401	INTERNSHIP		2	50	50	100

		Core Paper XVII	19UCMM321	SALES AND DISTRIBUTION MANAGEMENT	6	4	50	50	100
	III	Core Paper XVIII	20UBBA324	ADVERTISING MANAGEMENT AND SALES PROMOTION (Common to B.Com. MMand BBA)	6	4	50	50	100
		Core Paper XIX	19UBBA321	SERVICE MARKETING Common to B.Com. MM and BBA	6	4	50	50	100
Semester VI		Elective II	20UCOM323	HUMAN RESOURCE MANAGEMENT (Common to B.Com. Gen, CS, AF, MM,BM, ISM, BBA)	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	-	-	-
			Total Credits: 2	23 / Total Hours per week: 30					
			Total Credits: 14	46 / Total Hours per week: 18	0				

*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

SUBJECT CODE: 20UCOM301	THEORY & PROBLEM	MARKS: 100
SEMESTER: I	CREDITS: 4	TOTAL HOURS:90

(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

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

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

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

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

UNIT V

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, 5th edition.

3. Dr.S.Manikandan, Financial Accounting, Scitech Publications, Chennai.

9

(18 Hours)

(20 Hours)

(20 Hours)

(15 Hours)

(17 Hours)

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, 4th edition.
- 3. Rakesh Shankar. R & Manikandan.S, Financial Accounting, SCITECH, 3rd edition.
- 4. Shukla & Grewal, 2002, Advanced Accounting, Sultan Chand & Sons, New Delhi, 15th 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
- 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

Section	Question Component	Numbers	Marks	Total	
Α	Answer any 10 out of 12 questions (each in 50 words)	1-12	3	30	
В	Answer any 5 out of 7 questions (each in 300 words)	13-19	6	30	
С	Answer any 2 out of 4 questions (each in 1200 words)	20-23	20	40	
TOTAL MARKS					

Question Paper Pattern

Break up of questions for theory and problem

UNITS	SECT	FION A	SECT	FION B	SECT	FION C
	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM
Ι	2	1	1	1	-	1
Π	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
5	SECTION A - 12		SECTI	ON B - 7	SECTI	ON C - 4

CORE PAPER – 2 PRINCIPLES OF MANAGEMENT

SUBJECT CODE:	THEORY	MARKS: 100
20UCOM302		
SEMESTER: I	CREDITS: 4	TOTAL HOURS:75

(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

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

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

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

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

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, 16th Edition.
- 2. L.M.Prasad, Principles & Practice of Mangement Sulatan Chand & Sons New Delhi, 8th

(10 Hours)

(15 Hours)

(15 Hours)

(20 Hours)

(15 Hours)

Edition.

REFERENCE BOOKS

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

E-LEARNING RESOURCES

- 1. <u>http://www.12manage.com</u>
- 2. <u>http://www.businessballs.com</u>
- 3. <u>http://www.tutotrialspoint.com/management_principles/management_principlestutorial.pdf</u>

GUIDELINES TO THE QUESTION PAPER SETTERS

Section	Question Component	Numbers	Marks	Total	
Α	Answer any 10 out of 12 questions (each in 50 words)	1-12	3	30	
В	Answer any 5 out of 8 questions (each in 300 words)	13-20	6	30	
С	Answer any 4 out of 6 questions (each in 1200 words)	21-26	10	40	
TOTAL MARKS					

Question Paper Pattern

	Dieun up of questions for theory					
UNITS	SECTION A		CTION A SECTION B		SECTION C	
	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM
Ι	2	-	2	-	1	-
II	2	-	2	-	1	-
III	3	-	1	-	2	-
IV	2	-	2	-	1	-
V	3	-	1	-	1	-
TOTAL	12	-	8	-	6	-
S	SECTION A 12			ION B 8	SECT	ION C 6

ALLIED I

BUSINESS EC	CONOMICS

SUBJECT CODE: 20UCMM303	THEORY	100 MARKS
SEMESTER: I	CREDITS: 5	TOTAL HOURS: 75

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

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

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

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

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)

(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.

(15 Hours)

(15 Hours)

(15 Hours)

- 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

- <u>https://www.investopedia.com/terms/b/business-economics.asp</u>
- <u>https://www.mindtools.com/pages/article/newSTR_69.htm</u>

GUIDELINES TO THE QUESTION PAPER SETTERS Ouestion Paper Pattern

	Question I uper I uttern			
Section	Question Component	Numbers	Marks	Total
A	Answer any 10 out of 12 questions (each in 50 words)	1-12	3	30
В	Answer any 5 out of 8 questions (each in 300 words)	13-20	6	30
С	Answer any 4 out of 6 questions (each in 1200 words)	21-26	10	40
	TOTAL MARKS			100

UNITS	SECT	TION A	SECTION B		SECT	TION C
	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM
Ι	3	-	2	-	1	-
II	2	-	2	-	2	-
III	2	-	2	-	1	-
IV	2	-	1	-	1	-
V	3	-	1	-	1	-
TOTAL	12	-	8	_	6	-
SECTION A 12		SECTION B 8		SECTION C 6		

NON MAJOR ELECTIVE - 1

ANALYTICAL AND LOGICAL REASONING

 To enable students to learn to describe the problem-solving process To make the students identify various problem-solving techniques and apply these in solving business problems To Understand thinking models and practice exercises to help in thinking outside-the-box and generate a larger solution space To Understand creativity and blocks to creativity 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. 	SUBJECT CODE : 19UNME401K	PROBLEM	MARKS: 100			
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 JNIT I (6 Hours) Logical reasoning Introduction- Number Series (6 Hours) Statement and assumptions – Statement and conclusion (6 Hours) Verbal reasoning – Coding and Decoding (with alpha numeric characters) - Reasoning Reasoning Blood Relationship (6 Hours) DINIT IV (6 Hours) DINIT IV (6 Hours) DINIT IV (6 Hours)	SEMESTER : I	CREDITS : 2	TOTAL HOURS: 30			
 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 JNIT I (6 Hours) Logical reasoning Introduction- Number Series JNIT II (6 Hours) Statement and assumptions – Statement and conclusion JNIT III (6 Hours) Verbal reasoning – Coding and Decoding (with alpha numeric characters) - Reasoning Blood Relationship JNIT IV (6 Hours) Direction Sense Test – Data Interpretation from bar chart, pie chart. JNIT V (6 Hours) 	(Common to B.Com (Gen), B.Com (A&	F), B.Com (BM), B.C	om (MM), B.Com (ISM), B.Com (Hons))			
 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 JNIT I (6 Hours) Logical reasoning Introduction- Number Series JNIT II (6 Hours) Statement and assumptions – Statement and conclusion JNIT III (6 Hours) Verbal reasoning – Coding and Decoding (with alpha numeric characters) - Reasoning Blood Relationship JNIT IV (6 Hours) Direction Sense Test – Data Interpretation from bar chart, pie chart. 	Course Objective:					
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 JNIT I (6 Hours) Logical reasoning Introduction- Number Series JNIT II (6 Hours) Statement and assumptions – Statement and conclusion JNIT III (6 Hours) Verbal reasoning – Coding and Decoding (with alpha numeric characters) - Reasoning Blood Relationship JNIT IV (6 Hours) Direction Sense Test – Data Interpretation from bar chart, pie chart. JNIT V (6 Hours)	1. To enable students to learn to desc	ribe the problem-s	olving process			
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)						
 4. To Understand creativity and blocks to creativity 5. To Arrive at objective, well-reasoned decisions in a reasonable time JNIT I (6 Hours) Logical reasoning Introduction- Number Series JNIT II (6 Hours) Statement and assumptions – Statement and conclusion JNIT III (6 Hours) Verbal reasoning – Coding and Decoding (with alpha numeric characters) - Reasoning Blood Relationship JNIT IV (6 Hours) Direction Sense Test – Data Interpretation from bar chart, pie chart. JNIT V (6 Hours) (6 Hours) (6 Hours) (6 Hours) (6 Hours) JNIT IV (6 Hours) (6 Hours) (6 Hours) MIT V (6 Hours) (6 Hours) (6 Hours) JNIT V (6 Hours) (6 Hours) (6 Hours) JNIT V (6 Hours) JNIT V (6 Hours) (6 Hours) (6 Hours) JNIT V (6 Hours) JNIT V (6 Hours) (6 Hours) (6 Hours) JNIT V (6 Hours) 			es to help in thinking outside-the-box			
5. To Arrive at objective, well-reasoned decisions in a reasonable time JNIT I (6 Hours) Logical reasoning Introduction- Number Series (6 Hours) JNIT II (6 Hours) Statement and assumptions – Statement and conclusion (6 Hours) JNIT III (6 Hours) Verbal reasoning – Coding and Decoding (with alpha numeric characters) - Reasoning Blood Relationship JNIT IV (6 Hours) Direction Sense Test – Data Interpretation from bar chart, pie chart. JNIT V (6 Hours)	• • •					
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)	•		easonable time			
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 I Logical reasoning Introduction- N	Number Series	(6 Hours)			
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)	U NIT II		(6 Hours)			
Verbal reasoning – Coding and Decoding (with alpha numeric characters) - Reasoning Blood Relationship JNIT IV (6 Hours) Direction Sense Test – Data Interpretation from bar chart, pie chart. JNIT V (6 Hours)	Statement and assumptions – Statement as	nd conclusion				
Blood Relationship UNIT IV (6 Hours) Direction Sense Test – Data Interpretation from bar chart, pie chart. UNIT V (6 Hours)	UNIT III		(6 Hours)			
Direction Sense Test – Data Interpretation from bar chart, pie chart. UNIT V (6 Hours)	- -	Decoding (with alp	bha numeric characters) - Reasoning			
Direction Sense Test – Data Interpretation from bar chart, pie chart. UNIT V (6 Hours)	U NIT IV		(6 Hours)			
UNIT V (6 Hours)		pretation from bar				
		I T	•			
			(0 110015)			
	, on Diagrams inde bories					

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
Α	Multiple Choice Questions	1-50	1	50

Datt 0 tion D

Break up of questions for problem

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

SOFT SKILLS INTRODUCTION TO STUDY SKILLS

SUBJECT CODE:	THEORY	MARKS: 100
SEMESTER : I	CREDITS : 2	TOTAL HOURS: 30

COURSE FRAMEWORK:

- To help, develop and improve the vocabulary of the learners
- To help the learners develop the skill of inference
- To help the learners to acquire writing skills in English

Use of Dictionary and Dictation

Speech Sounds in English & Right Pronunciation Stress & Intonation

Vocabulary Building Exercises Listening and Reading Comprehension Paragraph and Essay Writing

Books for Reference:

- Hewings, Martin. 1999. Advanced English Grammar: A Self- study Reference and PracticeBook for South Asian Students. Reprint 2003. Cambridge University Press. New Delhi.
- 2. Lewis Norman.1991. Word Power Made Easy.
- 3. Mohan, Krishna & Meenakshi Raman. 2000. Effective English Communication. TataMcGraw Hill Publishing Company Ltd.
- 4. Mohan, Krishna & Meera Banerji. 2001. Developing Communication Skills. Macmillan.
- 5. Syamala. 2002. Effective English Communication for You. Emerald Publishers, Chennai.
- 6. Harishankar, Bharathi. Ed. Essentials of Language and Communication. University of Madras.
- 7. Swan, Michael and Catherine Walter. 1990. The Cambridge English Course-2.CambridgeUniversity Press.

SEMESTER II

CORE III- INTERNATIONAL MARKETING

SUBJECT CODE : 20UCMM304	THEORY	MARKS : 100
SEMESTER : II	CREDITS : 4	TOTAL HOURS: 75

COURSE OBJECTIVES:

• To impart knowledge about the various types of marketing in Business.

• To have a in depth knowledge of International marketing.

UNIT – I

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

UNIT – II

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

$\mathbf{UNIT} - \mathbf{III}$

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

$\mathbf{UNIT} - \mathbf{IV}$

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

$\mathbf{UNIT} - \mathbf{V}$:

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

(15 Hours)

(15 Hours)

(15 Hours)

(15 Hours)

(15 Hours)

Question Laber Lattern						
Section	Question Component	Numbers	Marks	Total		
Α	Answer any 10 out of 12 questions (each in 50 words)	1-12	3	30		
В	Answer any 5 out of 8 questions (each in 300 words)	13-20	6	30		
С	Answer any 4 out of 6 questions (each in 1200 words)	21-26	10	40		
	TOTAL MARKS			100		

GUIDELINES TO THE QUESTION PAPER SETTERS Question Paper Pattern

SECTION A 12			SECTI	ON B 8	SECTI	ONC 6
TOTAL	12	-	8	-	6	-
V	3	-	1	-	1	-
IV	2	-	2	-	1	-
III	3	-	1	-	2	-
II	2	-	2	-	1	-
Ι	2	-	2	-	1	-
	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM
UNITS	SECTION A		SECTION B		SECTION C	
	Dreak up of questions for meory					

CORE PAPER – 4 MARKETING MANAGEMENT

SUBJECT CODE:	THEORY	MARKS: 100
20UCOM305		
SEMESTER: II	CREDITS: 4	TOTAL HOURS:75

(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

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

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

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

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

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

(14 Hours)

(17 Hours)

(16 Hours)

(14 Hours)

(14 Hours)

-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
А	Answer any 10 out of 12 questions (each in 50 words)	1-12	3	30
В	Answer any 5 out of 8 questions (each in 300 words)	13-20	6	30
С	Answer any 4 out of 6 questions (each in 1200 words)	21-26	10	40
	TOTAL MARKS	1	1	100

TOTAL MARKS

	Dreak up of questions for theory						
UNITS	SECT	ΓΙΟΝ Α	SECT	SECTION B		TION C	
	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM	
Ι	3	-	2	-	1	-	
II	2	-	1	-	1	-	
III	2	-	2	-	2	-	
IV	2	-	2	-	1	-	
V	3	-	1	-	1	-	
TOTAL	12	-	8	-	6	-	

	ALLIED II BANKING	
SUBJECT CODE : 20UCAF306	THEORY	MARKS : 100
SEMESTER : II	CREDITS : 5	TOTAL HOURS: 90

(Common toB.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

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

UNIT –II

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

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

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

UNIT-V

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.

(17 hours)

(18 hours)

(17 hours)

(18 hours)

(20 hours)

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

E-LEARNING RESOURCES

- <u>https://www.advocatekhoj.com/library/bareacts/bankingregulation/index.php?Title=Banking%2</u> <u>ORegulation%20Act,%201949</u>.
- <u>https://www.investopedia.com/articles/investing/112614/increasing-importance-reserve-bank-india.asp</u>
- <u>https://testbook.com/blog/functions-of-reserve-bank-of-india-gk-notes-pdf/</u>

GUIDELINES TO THE QUESTION PAPER SETTERS

	Question raper ratiern			
Section	Question Component	Numbers	Marks	Total
A	Answer any 10 out of 12 questions (each in 50 words)	1-12	3	30
В	Answer any 5 out of 8 questions (each in 300 words)	13-20	6	30
С	Answer any 4 out of 6 questions (each in 1200 words)	21-26	10	40
	TOTAL MARKS	•		100

Question Paper Pattern

UNITS	SECT	TION A	SECT	TION B	SECT	TION C
	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM
Ι	2	-	2	-	1	-
II	2	-	2	-	1	-
III	3	-	1	-	2	-
IV	2	-	2	-	1	-
V	3	-	1	-	1	-
TOTAL	12	-	8	_	6	_
SECTION A 12		SECT	ION B 8	SECT	ION C 6	

<u>NON MAJOR ELECTIVE – 2</u>

IMPORTANCE OF EMOTIONAL INTELLIGENCE

SUBJECT CODE : 19UNME402K	THEORY	MARKS : 100
SEMESTER : II	CREDITS : 2	TOTAL HOURS: 30

(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-

Introduction - Emotional Intelligence - Meaning, Benefits, Importance of emotions - Selfawareness and Competencies Psychological Needs. EQ vs IQ.

UNIT II -

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 .

(6 Hours)

(6 Hours)

RECOMMENDED TEXTBOOKS

- 1. What's Your Emotional IQ, Dr.AparnaChattopadhyay, Pustak Mahal, 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
- 2. <u>www.personality_project.org</u>
- 3. www.donblake.com/module5/resources/emotionalintelligence.doc

GUIDELINES TO THE QUESTION PAPER SETTERS Question Paper Pattern

Section	Question Component	Numbers	Marks	Total
А	Descriptive Questions Answer any 5 out of 8	1-8	10	50
	50			

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

SOFT SKILLS - II

LIFE SKILLS

SUBJECT CODE:	THEORY	MARKS: 100
SEMESTER : II	CREDITS : 2	TOTAL HOURS: 30

COURSE FRAMEWORK:

- To build the confidence of learners to face the challenges of a globalized society
- To sensitize learners' ethical, moral and social values in their work environment
- To help them understand how to overcome stress-related problems
- To train the learners to use their time effectively

SWOC

Analysis Etiquette Stress Management TimeManagement Discussion of Success Stories ii. Auto-suggestions iii. Problem solving

- iv. Decision Making
- v. Presentation Skills-Oral/PPT

Books for Reference:

- 1. Pease, Allen. 1998. Body Language: How to read other's thoughts by their gestures. SudhaPublications. New Delhi.
- 2. Powell. In Company. MacMillan

SEMESTER III

CORE 5

CORPORATE ACCOUNTING

SUBJECT CODE: 20UCOM307	THEORY & PROBLEM	MARKS: 100
SEMESTER: III	CREDITS: 4	TOTAL HOURS:90

(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

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

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

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

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

UNIT V

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%

(17 Hours)

(16 Hours)

(22 Hours)

(20 Hours)

(15 Hours)

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 MonikaNinth 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://commerceatease.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

Ouestion Paper Pattern

Section	Question Component	Numbers	Marks	Total
Α	Answer any 10 out of 12 questions (each in 50 words)	1-12	3	30
В	Answer any 5 out of 7 questions (each in 300 words)	13-19	6	30
С	Answer any 2 out of 4 questions (each in 1200 words)	20-23	20	40
TOTAL MARKS				100

Break up of questions for theory and problem

UNITS	SECT	TION A	SECT	TION B	SECT	FION C
	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM
Ι	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
SECTION A - 12		SECTI	ON B - 7	SECTI	ON C - 4	

CORE 6

MANAGEMENT ACCOUNTING

SUBJECT CODE: 20UCOM308	THEORY & PROBLEM	MARKS: 100
SEMESTER: III	CREDITS: 4	TOTAL HOURS:90

(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

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

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

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

UNIT V

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%

(15 Hours)

(20 Hours)

(20 Hours)

(15 Hours)

RECOMMENDED TEXTBOOKS

- 1. Maheswari, D. S, "Principles of Management Accounting" Sultan Chand & Sons. Delhi-53, 17th Edition
- 2. Reddy, T. S., & Murthy, A, Management 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. <u>https://www.wallstreetmojo.com/ratio-analysis/</u>
- 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

Section	Question Component	Numbers	Marks	Total	
Α	Answer any 10 out of 12 questions (each in 50 words)	1-12	3	30	
В	Answer any 5 out of 7 questions (each in 300 words)	13-19	6	30	
С	Answer any 2 out of 4 questions (each in 1200 words)	20-23	20	40	
	TOTAL MARKS				

Question Paper Pattern

Break up of questions for theory and problem

UNITS	SECTION A		SECTION B		SECTION C	
	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM
Ι	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
SECTION A - 12		SECTION B - 7		SECTION C - 4		

CORE 7

BUSINESS COMMUNICATION

SUBJECT CODE: 20UCOM309	THEORY	MARKS: 100
SEMESTER: III	CREDITS: 4	TOTAL HOURS:75

(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

Meaning and Definition of Business Communication – Process – need – Methods: oral or verbal, nonverbal – 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

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)

(15 Hours)

(15 Hours)

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

UNIT IV

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

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

(15 Hours)

(15 Hours)

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	
Α	Answer any 10 out of 12 questions (each in 50 words)	1-12	3	30	
В	Answer any 5 out of 8 questions (each in 300 words)	13-20	6	30	
С	Answer any 4 out of 6 questions (each in 1200 words)	21-26	10	40	
TOTAL MARKS					

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
Ι	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
SECTION A - 12		SECTION B - 8		SECTION C - 6		

CORE 8

BUSINESS AND CORPORATE LAWS

SUBJECT CODE:	THEORY	MARKS: 100			
20UCOM310					
SEMESTER: III	CREDITS: 4	TOTAL HOURS : 75			

(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

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

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

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

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

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, 15th Edition

(12 Hours)

(12 Hours)

(21 Hours)

(18 Hours)

(12 Hours)

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

REFERENCE BOOKS

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

E-LEARNING RESOURCES

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

GUIDELINES TO THE QUESTION PAPER SETTERS

Section	Question Component	Numbers	Marks	Total	
Α	Answer any 10 out of 12 questions (each in 50 words)	1-12	3	30	
В	Answer any 5 out of 8 questions (each in 300 words)	13-20	6	30	
С	Answer any 4 out of 6 questions (each in 1200 words)	21-26	10	40	
TOTAL MARKS					

Question Paper Pattern

	- $ -$						
UNITS	SECTION A		SECTION B		SECTION C		
	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM	
Ι	2	-	2	-	1	-	
II	2	-	2	-	1	-	
III	3	-	1	-	2	-	
IV	2	-	2	-	1	-	
V	3	-	1	-	1	-	
TOTAL	12	-	8	-	6	-	
SECTION A 12			SECT	ION B 8	SECTI	ION C 6	

ALLIED PAPER – 3 BUSINESS STATISITICS - I

SUBJECT CODE:	THEORY&	MARKS: 100
20UCOM311	PROBLEM	
SEMESTER: III	CREDITS: 5	TOTAL HOURS : 90

(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

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

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

UNIT-III

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

UNIT-IV

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

UNIT-V

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

THEORY: 20% PROBLEMS: 80%

(20 Hours)

(15 Hours)

(20 Hours)

(15 Hours)

(20 Hours)

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, John 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

Section	Question Component	Numbers	Marks	Total
Α	Answer any 10 out of 12 questions (each in 50 words)	1-12	3	30
В	Answer any 5 out of 7 questions (each in 300 words)	13-19	6	30
С	Answer any 2 out of 4 questions (each in 1200 words)	20-23	20	40
TOTAL MARKS				

Question Paper Pattern

Break up of questions for theory and problem

UNITS	SECTION A		SECTION B		SECTION C	
	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM
Ι	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
SECTION A - 12		SECTI	ON B - 7	SECTI	ON C - 4	

SOFT SKILLS - III

JOB ORIENTED SKILLS

SUBJECT CODE:	THEORY	MARKS 100
SEMESTER: III	CREDITS: 3	TOTAL HOURS: 30

COURSE FRAMEWORK:

- To prepare the students to be job-ready.
- To help learners use English Language appropriately to the role or situation.
- To develop confidence in them to face Interviews.
- To train them to prepare their own CV/Resume

Different kinds of Interviews Letter of Application

and CV

Technical Writing - Circulars, Memos, Agenda and Minutes Group

Discussion

Review

- 1. Books
- 11. Films

BOOKS FOR REFERENCE:

- 1. Harishankar, Bharathi. ed. Essentials of Spoken and Presentation Skills. University of Madras.
- 2. John, Seely. 1998. The Oxford Guide to writing and speaking. Oxford UP, 1998, Delhi.
- 3. The Princeton Language Institute and Lanny Laskowski.2001. 10 days to more confident Public Speaking. Warner Books.
- 4. http://jobsearch.about.com/cs/curriculumvitae.html.//
- 5. http://www.cvtips.com//

QUESTION PAPER PATTERN

Section	Question Component	Numbers	Marks	Total	
Α	Answer any 5 out of 7	1-7	2	10	
В	Answer any 4 out of 6	8-13	5	20	
С	C Answer Internal Choice		10	20	
TOTAL MARKS					

SEMESTER IV

CORE 9 – SUPPLY CHAIN MANAGEMENT

SUBJECT CODE : 20UCMM314	THEORY:	MARKS : 100
SEMESTER : IV	CREDITS : 4	TOTAL HOURS : 90

COURSE OBJECTIVES:

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

UNIT – I:

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

$\mathbf{UNIT} - \mathbf{H}$

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

UNIT – III

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

UNIT - IV

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

- Satish K. Kapoor and Purva Kamal, Basis of Distribution Management, Printice Hall of India, 1. 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.

(19 Hours)

(19 Hours)

(17 Hours)

(18 Hours)

E-LEARNING RESOURCES

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

GUIDELINES TO THE QUESTION PAPER SETTERS

Question Laber Lattern						
Section	Question Component	Numbers	Marks	Total		
Α	Answer any 10 out of 12 questions (each in 50 words)	1-12	3	30		
В	Answer any 5 out of 8 questions (each in 300 words)	13-20	6	30		
С	Answer any 4 out of 6 questions (each in 1200 words)	21-26	10	40		
TOTAL MARKS						

Question Paper Pattern

UNITS	SECTION A		SECTION B		SECTION C	
	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM
Ι	2	-	2	-	1	-
II	2	-	2	-	1	-
III	3	-	1	-	2	-
IV	2	-	2	-	1	-
V	3	-	1	-	1	-
TOTAL	12	-	8	-	6	-
S	SECTION A 12		SECT	ION B 8	SECT	ION C 6

CORE 10 FINANCIAL MANAGEMENT

SUBJECT CODE:	THEORY & PROBLEM	MARKS: 100
20UCOM313		
SEMESTER: IV	CREDITS: 4	TOTAL HOURS:75

(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

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

UNIT II

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

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

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

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

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

43

(12 Hours)

(17 Hours)

(12 Hours)

(17 Hours)

(17 Hours)

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

Section	Question Component	Numbers	Marks	Total
А	Answer any 10 out of 12 questions (each in 50 words)	1-12	3	30
В	Answer any 5 out of 7 questions (each in 300 words)	13-19	6	30
С	Answer any 2 out of 4 questions (each in 1200 words)	20-23	20	40
TOTAL MARKS				

Question Paper Pattern

Break up of questions for theory and problem

UNITS	SECTION A		SECTION B		SECTION C	
	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM
Ι	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
	SECTION A 12		SECT	ION B 7	SECT	ION C 4

CORE 11

RESEARCH METHODS IN BUSINESS

SUBJECT CODE: 19UCMM312	THEORY	100 MARKS
SEMESTER: IV	CREDITS: 4	TOTAL HOURS: 75

(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

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

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, unrestricted sampling. Types: Quota sampling, Cluster sampling, Area sampling, Multi stage sampling, convenience sampling and purposive sampling.

Unit III

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

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

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

45

(15 Hours)

(15 Hours)

(15 Hours)

(15 Hours)

(15 Hours)

- 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

Section	Question Component	Numbers	Marks	Total
Α	Answer any 10 out of 12 questions (each in 50 words)	1-12	3	30
В	Answer any 5 out of 8 questions (each in 300 words)	13-20	6	30
С	Answer any 4 out of 6 questions (each in 1200 words)	21-26	10	40
	TOTAL MARKS			100

GUIDELINES TO THE QUESTION PAPER SETTERS Question Paper Pattern

UNITS	SECTION A		TS SECTION A SECTION B		SECTION C	
	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM
Ι	2	-	2	-	1	-
II	2	-	2	-	2	-
III	3	-	1	-	1	-
IV	2	-	2	-	1	-
V	3	-	1	-	1	-
TOTAL	12	-	8	-	6	-
SECTION A 12		SECT	ION B 8	SECT	ION C 6	

CORE PAPER 12 DIGITAL MARKETING

SUBJECT CODE: 20UCMM315	THEORY	MARKS:100
SEMESTER : IV	CREDITS:4	TOTAL HOURS:75

COURSE OBJECTIVE:

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

To create awareness among students about skills and competences which will help them informing 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

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

UNIT: II

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

UNIT: III

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

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

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, Cencage 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

(14 Hours)

(17 Hours)

(13 Hours)

(17 Hours)

(14 Hours)

E learning Resources:

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

2. <u>https://www.digitalmarketer.com/digital-marketing/</u>

GUIDELINES TO THE QUESTION PAPER SETTERS

	Question I aper I attern			
Section	Question Component	Numbers	Marks	Total
A	Answer any 10 out of 12 questions (each in 50 words)	1-12	3	30
В	Answer any 5 out of 8 questions (each in 300 words)	13-20	6	30
С	Answer any 4 out of 6 questions (each in 1200 words)	21-26	10	40
TOTAL MARKS				

Question Paper Pattern

UNITS	SECTION A		SECT	FION B	SECT	TION C
	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM
Ι	3	-	2	-	1	-
II	3	-	1	-	1	-
III	2	-	1	-	1	-
IV	2	-	2	-	2	-
V	2	-	2	-	1	-
TOTAL	12	-	8	-	6	-
Section A-12		Secti	on B-8	Secti	on C-6	

ALLIED IV BUSINESS STATISITICS - II

SUBJECT CODE:	THEORY & PROBLEM	MARKS: 100
20UCOM316		
SEMESTER: IV	CREDITS: 5	TOTAL HOURS:90

(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

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

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

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

(19 Hours)

(15 Hours)

(19 Hours)

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

Section	Question Component	Numbers	Marks	Total
Α	Answer any 10 out of 12 questions (each in 50 words)	1-12	3	30
В	Answer any 5 out of 7 questions (each in 300 words)	13-19	6	30
С	Answer any 2 out of 4 questions (each in 1200 words)	20-23	20	40
TOTAL MARKS				

Question Paper Pattern

Break up of questions for theory and problem

UNITS	SECTION A		S SECTION A SECTION B		SECTION C	
	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM
Ι	2	1	1	1	-	1
II	1	1	-	1	-	1
III	1	1	-	2	-	1
IV	1	1	-	1	-	1
V	2	1	1	-	-	-
TOTAL	7	5	2	5	-	4
SECTION A 12		SECT	ION B 7	SECT	ION C 4	

ENVIRONMENTAL STUDIES

SUBJECT CODE: 19UEVS401	THEORY	MARKS: 100
SEMESTER: IV	CREDITS: 2	TOTAL HOURS:30

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.
- Biogeographicaly 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-sports 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.

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.

SOFT SKILLS IV COMPUTING SKILLS

SUBJECT CODE:	PRACTICAL	MARKS :100
SEMESTER : IV	CREDIT :2	NO.OF.HOURS PER WEEK:3

(For the following UG Departments)

SHIFT-I:

B.A. (Economics), B.A. (Defence and Strategic Studies), B.Sc. Mathematics, B.Sc. Physics, B.Sc. Chemistry, B.Sc. Zoology, B.Sc. Plant Biology and Plant Biotechnology, B.Com (General), B.Com (Corporate Secretaryship)

SHIFT-II:

BBA, B.Sc. Visual Communication, B.Com (General), B.Com (Accounting & Finance), B.Com (Corporate Secretaryship), B.Com (Information System Management), B.Com (Banking Management) and B.Com (Marketing Management)

COURSE OBJECTIVES

- The major objective in introducing the Computer Skills course is to impart training for students in Microsoft Office which has different components like Ms word, MS Excel, Ms Access, Power point etc., at two levels based on their knowledge and exposure.
- It provides essential skills for the user to get adapted to any work environment, as most of the systems in any workplace have Ms Office installed for their day to day activities. The course is highly practice oriented rather than regular class room teaching

Unit I : *Word Processing* - Open, Save and close word document; Editing text- tools, formatting, bullets; Spell Checker; Navigating in word - keyword, Mouse; document formatting- paragraph alignment, indentation, headers and footers, numbering; printing• preview, options

Unit II : *Spreadsheets* - MS Excel- opening, entering text and data, formatting, navigating; Formulas - entering, handling and copying; Charts -creating, formatting and printing, header and footer, centering data, printing.

UNIT III: *Presentations* - Power point - exploring, creating and editing slides, inserting tables and charts - Special effects - Clip Art, creating and drawing shapes, inserting multimedia content - Presentations - planning, animation, handouts, slideshow.

Unit VI: *Networks-Internet* Explorer- components; www-working, browsing, searching, saving - Bookmark - favorite, create, delete - Printing a web page; email- creating, receiving, reading and sending messages

Unit V: *HTML* - Defining HTML paragraph and spacing - HTML styles, that include Background color - Text color - Text Fonts - Text that includes Bold, Italic, Underline, Superscript and Subscript.

Note: Unit II to Unit V needs exposure thru Practicals

REFERENCE BOOKS:

Introduction to Computers - Peter Norton, Tata McGraw Hill Microsoft 2003 - Jennifer Ackerman Kettell, Guy Hat-Davis, Curt Simmons, Tata McGraw Hill

SEMESTER V

56

CORE 13

COSTACCOUNTING					
90					

(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

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

UNIT II

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

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

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

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

(19 Hours)

(18 Hours)

(19 Hours)

(19 Hours)

(15 Hours)

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.<u>http://www.accountingnotes.net/cost-accounting/cost-sheet/cost-sheet-meaning-advantages-andpreparation/</u>7505

3. 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

Section	Question Component	Numbers	Marks	Total
А	Answer any 10 out of 12 questions (each in 50 words)	1-12	3	30
В	Answer any 5 out of 7 questions (each in 300 words)	13-19	6	30
С	Answer any 2 out of 4 questions (each in 1200 words)	20-23	20	40
TOTAL MARKS				

Question Paper Pattern

Break up of questions for theory and problem

UNITS	SECT	TION A	SECT	TION B	SECT	TION C
	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM
Ι	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
SECTION A 12		SECT	ION B 7	SECT	ION C 4	

CORE 14 ENTREPRENEURIAL DEVELOPMENT

SUBJECT CODE:	THEORY	MARKS: 100
20UCOM318		
SEMESTER: V	CREDITS: 4	TOTAL HOURS:75

(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

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

UNIT II

(20 Hours)

(13 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 – IRDBL

UNIT III

(15 Hours)

(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

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/entrepreneurshipcharacteristicsimportancetyps -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
Α	Answer any 10 out of 12 questions (each in 50 words)	1-12	3	30
В	Answer any 5 out of 7 questions (each in 300 words)	13-19	6	30
С	Answer any 4 out of 6 questions (each in 1200 words)	20-25	10	40
TOTAL MARKS				

UNITS	SECT	TION A	SECT	TION B	SECT	TION C
	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM
Ι	3	-	2	-	1	-
II	3	-	2	-	2	-
III	2	-	1	-	1	-
IV	2	-	1	-	1	-
V	2	-	1	-	1	-
TOTAL	12	-	7	-	6	-
SECTION A 12			SECT	ION B 7	SECT	ION C 6

CORE 15

RETAIL MARKETING

SUBJECT CODE : 19UCMM318	THEORY	MARKS: 100
SEMESTER : V	CREDITS : 4	TOTAL HOURS : 90

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)

(17 Hours)

(19 Hours)

(18 Hours)

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

UNIT – II

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

UNIT – III

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

$\mathbf{UNIT}-\mathbf{IV}$

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, 8th 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

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

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

Section	Question Component	Numbers	Marks	Total		
Α	Answer any 10 out of 12 questions (each in 50 words)	1-12	3	30		
В	Answer any 5 out of 7 questions (each in 300 words)	13-19	6	30		
С	Answer any 4 out of 6 questions (each in 1200 words)	20-25	10	40		
	TOTAL MARKS					

GUIDELINES TO THE QUESTION PAPER SETTERS Question Paper Pattern

UNITS	SECT	TION A	SECTION B		SECT	TION C
	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM
Ι	2	-	2	-	1	-
II	2	-	1	-	1	-
III	3	-	1	-	2	-
IV	2	-	2	-	1	-
V	3	-	1	-	1	-
TOTAL	12	-	7	-	6	-
SECTION A 12		SECTION B 7		SECTION C 6		

CORE 16 PRACTICAL AUDITING

SUBJECT CODE: 20UCOM320	THEORY	MARKS: 100
SEMESTER: V	CREDITS: 4	TOTAL HOURS:90

(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

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

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

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

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

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

(18 Hours)

(18 Hours)

62

(18 Hours)

(18 Hours)

(18 Hours)

- 1. Practical Auditing B.N. Tandon Sultan Chand and Co.,
- 2. Contemporary Audinting, 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 Audinting, 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		
Α	Answer any 10 out of 12 questions (each in 50 words)	1-12	3	30		
В	Answer any 5 out of 7 questions (each in 300 words)	13-19	6	30		
С	Answer any 4 out of 6 questions (each in 1200 words)	20-25	10	40		
TOTAL MARKS						

		2100			- 3	
UNITS	SECT	TION A	SECT	FION B	SECT	TION C
	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM
Ι	2	-	2	-	2	-
II	3	-	1	-	1	-
III	2	-	1	-	-	-
IV	3	-	2	-	2	-
V	2	-	1	-	1	-
TOTAL	12	-	7	-	6	-
SECTION A 1 - 12		SECTI	ON B - 7	SECTI	ON C - 6	

INTERDISCIPLINARY ELECTIVE – I TOURISM MANAGEMENT (IDE)

SUBJECT CODE : 19UIDE319	THEORY:	MARKS : 100
SEMESTER : V	CREDITS : 5	TOTAL HOURS : 90

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

(15 Hours)

(15 Hours)

UNIT II

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

UNIT III

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

UNIT IV

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

UNIT V

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

(15 Hours)

(15 Hours)

(15 Hours)

Section	Question Component	Numbers	Marks	Total		
A	Answer any 10 out of 12 questions (each in 50 words)	1-12	3	30		
В	Answer any 5 out of 7 questions (each in 300 words)	13-19	6	30		
С	Answer any 4 out of 6 questions (each in 1200 words)	20-25	10	40		
	TOTAL MARKS					

GUIDELINES TO THE QUESTION PAPER SETTERS Question Paper Pattern

UNITS	SECTION A		SECTION B		SECTION C	
	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM
Ι	2	-	2	-	1	-
II	2	-	2	-	1	-
III	3	-	1	-	2	-
IV	2	-	1	-	1	-
V	3	-	1	-	1	-
TOTAL	12	-	7	-	6	-
SECTION A 12		SECTION B 7		SECTION C 6		

SEMESTER VI

CORE 17 - SALES AND DISTRIBUTION MANAGEMENT

SUBJECT CODE : 19UVED401	THEORY	MARKS : 100
SEMESTER : VI	CREDITS : 4	TOTAL HOURS : 90

COURSE OBJECTIVES

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

UNIT - I

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

UNIT – II

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

UNIT – III

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

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

UNIT - V

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.
- Richard R Still and Edward W. Cundiff, Sales Management, Prentice Hall. 2.
- 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.
- https://www.businessmanagementideas.com/products/channels-of-distribution-of-productsmeaning-functions-factors-and-types/2276

GUIDELINES TO THE QUESTION PAPER SETTERS Question Paper Pattern

(20 Hours)

(20 Hours)

(15 Hours)

(15 Hours)

(20 Hours)

Section	Question Component	Marks	Total	
Α	Answer any 10 out of 12 questions (each in 50 words)	1-12	3	30
В	Answer any 5 out of 7 questions (each in 300 words)	13-19	6	30
С	Answer any 4 out of 6 questions (each in 1200 words)	20-25	10	40
	TOTAL MARKS			100

UNITS	SECTION A		SECTION B		SECTION C	
	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM
Ι	2	-	1	-	1	-
II	2	-	2	-	1	-
III	3	-	1	-	2	-
IV	2	-	2	-	1	-
V	3	-	1	-	1	-
TOTAL	12	-	7	-	6	-
SECTION A 12		SECT	ION B 7	SECT	ION C 6	

CORE 18 ADVERTISING MANAGEMENT AND SALES PROMOTION SUBJECT CODE : 20UBBA324 THEORY: MARKS : 100 SEMESTER : VI CREDITS : 4 TOTAL HOURS : 90

(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

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

$\mathbf{UNIT} - \mathbf{II}$

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

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.

$\mathbf{UNIT} - \mathbf{IV}$

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

$\mathbf{UNIT} - \mathbf{V}$

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, 2nd Edition.
- 2. Hackley, C., 2010 Advertising and Promotion: An integrated communication approach, Sage Publications, 2nd Edition.
- 3. Aaker, Myers & Batra, Advertising Management, Prentice Hall.
- 4. Wells, Moriarity & Burnett: Advertising Priniciples & Practices, Prentice Hall.
- 5. Jefkins, F., 2002 Advertising, , Pearson, 4th Edition.
- 6. Wells, W.D., Burnett, J. and Moriarty, S. 2007, Advertising: Principles and Practices, 7th Edition.

E-LEARNING RESOURCES

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

(20 Hours)

(15 Hours)

(15 Hours)

(20 Hours)

(20 Hours)

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

Section	Question Component	Numbers	Marks	Total	
Α	Answer any 10 out of 12 questions (each in 50 words)	1-12	3	30	
В	Answer any 5 out of 7 questions (each in 300 words)	13-19	6	30	
С	Answer any 4 out of 6 questions (each in 1200 words)	20-25	10	40	
TOTAL MARKS					

GUIDELINES TO THE QUESTION PAPER SETTERS Question Paper Pattern

UNITS	SECTION A		SECTION B		SECTION C	
	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM
Ι	2	-	2	-	1	-
II	3	-	1	-	1	-
III	3	-	1	-	2	-
IV	2	-	2	-	1	-
V	2	-	1	-	1	-
TOTAL	12	-	7	-	6	-
SECTION A 12		SECTION B 7		SECTION C 6		

CORE 19 SERVICES MARKETING

SUBJECT CODE : 19UBBA321	THEORY	MARKS: 100
SEMESTER : VI	CREDITS : 4	TOTAL HOURS : 90

(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

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

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

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

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

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.

(18 Hours)

(20 Hours)

(20 Hours)

(20 Hours)

71

(12 Hours)

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

Section	Question Component	Numbers	Marks	Total	
Α	Answer any 10 out of 12 questions (each in 50 words)	1-12	3	30	
В	Answer any 5 out of 7 questions (each in 300 words)	13-19	6	30	
С	Answer any 4 out of 6 questions (each in 1200 words)	20-25	10	40	
TOTAL MARKS					

GUIDELINES TO THE QUESTION PAPER SETTERS Question Paper Pattern

UNITS	SECTION A		SECTION B		SECTION C	
	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM
Ι	2	-	2	-	1	-
II	2	-	1	-	1	-
III	3	-	1	-	2	-
IV	2	-	2	-	1	-
V	3	-	1	-	1	-
TOTAL	12	-	7	-	6	-
SECTION A 12			SECT	ION B 7	SECT	ION C 6

ELECTIVE 2

HUMAN RESOURCE MANAGEMENT

SUBJECT CODE : 20UCOM323	THEORY	MARKS: 100		
SEMESTER : VI	CREDITS : 5	TOTAL HOURS : 90		

(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

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

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

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.

73

(20 Hours)

(18 Hours)

(16 Hours)

RECOMMENDED TEXTBOOKS

1. Human Resource Management. Dr. T.K. Avvai Kothai, Charulatha Publications.

2. Aswathappa, K. (2013). Human resource management: Text and cases. Tata McGraw-Hill Education.

3. 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. <u>https://www.mbaskool.com/business-concepts/human-resources-hr-terms/2390-quality-ofwork-life-</u> qwl.html

GUIDELINES TO THE QUESTION PAPER SETTERS

Section	Question Component	Numbers	Marks	Total	
Α	Answer any 10 out of 12 questions (each in 50 words)	1-12	3	30	
В	Answer any 5 out of 7 questions (each in 300 words)	13-19	6	30	
С	Answer any 4 out of 6 questions (each in 1200 words)	20-25	10	40	
TOTAL MARKS					

Question Paper Pattern

UNITS	SECTION A		SECTION B		SECTION C	
	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM
Ι	3	-	1	-	1	-
II	3	-	1	-	2	-
III	2	-	2	-	1	-
IV	2	-	2	-	1	-
V	2	-	1	-	1	-
TOTAL	12	-	7	-	6	-
SECTION A 12		SECTION B 7		SECTION C 6		

ELECTIVE III

PROJECT WORK

SUBJECT CODE :20UCMM325	THEORY & PRACTICALS	MARKS : 100
SEMESTER : VI	CREDITS : 5	TOTAL HOURS : 90

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 projectwork shall be submitted to the college 20 days before the end of the final year and the college hasto 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 collegefor external examination