



PSG College of Arts & Science
An Epitome of Quality Learning

B.Com
(RETAIL MARKETING)

2017 - 2020

BCOM (Retail Marketing)
SCHEME OF EXAMINATIONS
(For Students Admitted from 2014-15 and Onwards)

CODE NO.	SUBJECT	EXAM DURATION (Hrs)	Max. Marks			Credit Points
			CA	CE	Total	
First Semester						
	Part –I					
14LAU01 12LAU01 14LAU01	Tamil – I OR Hindi – I OR French-I	3	25	75	100	3
	Part –II					
14EU01	Communicative English - I- Interpersonal Communication	3	25	75	100	3
	Part –III					
14CRM01	Financial Accounting - I	3	25	75	100	5
14CRM02	Principles of Management	3	25	75	100	4
	Practice Workshop - I*	-	-	-	-	-
14CRM03	Mathematics (Allied-MA)	3	25	75	100	5
	* Examination at the end of second semester					
Second Semester						
	Part –I					
14LAU02 12LAU02 14LAU02	Tamil – II OR Hindi – II OR French-II	3	25	75	100	3
	Part –II					
14EU02	Communicative English II– Academic Communication	3	25	75	100	3
	Part –III					
14CRM04	Financial Accounting - II	3	25	75	100	5
14CRM05	Marketing Management	3	25	75	100	3
14CRM06	Practice Workshop - I	3	40	60	100	1
14CRM07	Statistics for Business (Allied- CO)	3	25	75	100	5
	Part –IV					
14VEU01	Value Education	-	100	-	100	2

CODE NO.	SUBJECT	EXAM DURATION (Hrs)	Max. Marks			Credit Points
			CA	CE	Total	
Third Semester						
	Part –III					
14CRM08	Cost Accounting	3	25	75	100	5
14CRM09	Sales Management	3	25	75	100	3
14CRM10	Income Tax	3	25	75	100	5
14CRM11	Computer Practical - I	-	100	-	100	3
14CRM12	Business Communication (Allied-CO)	3	25	75	100	5
	Practice Workshop - II **	-	-	-	-	-
	Part –IV					
14ESU01	Environmental Studies	-	100	-	100	2
	** Examination at the end of fourth semester					
Fourth Semester						
	Part – III					
14CRM13	Corporate Accounting - I	3	25	75	100	5
14CRM14	Retail Management	3	25	75	100	3
14CRM15	Database Management System	-	100	-	100	3
14CRM16	Consumer Behaviour	3	25	75	100	3
14CRM17	Practice Workshop -II	3	40	60	100	1
14CRM18	Business Law (Allied- CO)	3	25	75	100	5
	Part- IV					
14SBU01	<u>Skill Based Subject</u> : Internet Security	3	100	-	100	2
Fifth Semester						
	Part – III					
14CRM19	Institutional Training ***	-	100	-	100	2
14CRM20	Corporate Accounting - II	3	25	75	100	5
14CRM21	Banking Law and Practice	3	25	75	100	3
14CRM22	Digital Marketing	3	25	75	100	3
14CRM23	Supply Chain and logistics Management	3	25	75	100	5
	Practice Workshop - III****	-	-	-	-	-
14CRM24A/ 14CRM24B	<u>Core Elective-I</u> : Human Resource Management (OR) Brand Management	3	25	75	100	4
	Part – IV					
14NME01	Non-Major Elective – (1): EDC	-	100	-	100	2
14NME02	Non-Major Elective – (2): General Awareness - online Test	1 1/2	-	100	100	2
	*** Training to be undergone at the end of the Fourth semester for one Month					

**** Examination at the end of sixth semester

CODE NO.	SUBJECT	EXAM DURATION (Hrs)	Max. Marks			Credit Points
			CA	CE	Total	
Sixth Semester						
Part –III						
14CRM25	Management Accounting	3	25	75	100	5
14CRM26	Computer Practicals - II (Tally)	-	100	-	100	3
14CRM27	Financial Management	3	25	75	100	3
14CRM28	Entrepreneurship	3	25	75	100	3
14CRM29	Practice Workshop - III	3	40	60	100	1
14CRM30	Project Work	-	40	60	100	4
14CRM31A/ 14CRM31B	Core Elective-II Principles of Insurance OR Mall Management	-	100	-	100	4

PART-V		Credits
Extension Activity : NSS / NCC / Sports / Department Extension Activity	I – VI semesters	2
Competence Enhancement : Add-on Course / Women's Studies / Extra paper	I – VI semesters	2
Grand Total		140
Typewriting/Office Management	I – VI Semesters	3
Total Credits		143

- Students have to pass typewriting to the level of lower speed examination of The Govt. of Tamil Nadu or typewriting examination conducted by the college to qualify for the award of the B.Com degree. The Students who are physically challenged or with nervous disorder or any other kind of physical problems should produce relevant medical certificate to the department of commerce. After Examination of the documents, the department may permit them to take Office Management as alternative for typewriting.
- Every student has to earn 143 credits to qualify for the B.Com degree.
- Students will not be permitted to take major related papers that are offered in other departments as ancillary/allied papers. 2 credits will be allotted for each extra paper.
- Students can opt any one EDC (Cluster –V – Unaided) offered by the College at UG level, other than the course offered by their own department.

Learning Objective: To enable the students to know the principles and practice of Financial Accounting.

	Hours
UNIT – I : Introduction and Final Accounts	14
Accounting - Meaning, Concepts and Conventions - Final Accounts of Sole Trading Concern - Trading and Profit and Loss account - Balance Sheet - Opening and Closing Entries - Adjustment Entries.	
UNIT – II : Rectification of Errors and Bank Reconciliation Statement	14
Rectification of Errors - Types of Errors - Suspense Account - Bank Reconciliation Statement - Meaning - Need - Preparation of Bank Reconciliation Statement.	
UNIT – III : Account Current , Average Due Date and Bill of Exchange	14
Account Current - Average Due Date - Bill of Exchange - Accounting Entries in the Books of Drawer and Acceptor - Renewal and Retiring of a Bill - Accommodation Bill.	
UNIT- IV : Accounting for Consignment and Joint ventures	15
Accounting for Consignments - Stock Valuation - Normal and abnormal Losses - Joint Venture Accounts - Own Books - Separate set of Books.	
UNIT –V : Depreciation and Royalty Accounts	15
Depreciation - Straight line method - Diminishing Balance Method - Change in method of Depreciation Account - Provision for Depreciation Account - Royalty Accounts (including Sub Lease)	

Distribution of Marks: 80% Problems and 20% Theory

Text Book

Jain S.P. and Narang K.L., “Advanced Accountancy” Volume I , Kalyani Publishers, New Delhi.

Reference Books

1. Gupta R.L. and Gupta V.K., “Financial Accounting”, Sultan Chand and Sons, New Delhi.
2. Gupta R.L. and Radhasamy., “Advanced Accountancy” , Sultan Chand and Sons , New Delhi.
3. Iyengar S.P., “Advanced Accountancy” Sultan Chand and Sons, New Delhi.
4. Reddy T.S. and Murthy A., “Financial Accounting”, Margham Publications, Chennai
5. Tulsian P.C., “ Financial Accounting ”, Tata McGraw- Hill Publishing Company Limited, New Delhi.

Learning objective: To learn the Principles and Practices of Management.

	Hours
UNIT - I : Introduction to Management	14
Management - Definition - Meaning - Management is a Science or Art -Theories of Management - Henry Fayol, F.W.Taylor - Principles of Management - Administration Vs Management - Levels of Management - Managerial skills.	
UNIT - II : Planning	14
Planning - Definition - Features - Process - Importance - Types - Forecasting Planning Premises - MBO - Meaning - Characteristics- Advantages - Limitations- Decision making.	
UNIT - III : Organization	14
Nature and Importance of Organization - Theories of Organization - Organization process - Principles of Organization - Types of Organization - Authority and Responsibility - Centralization - Decentralization -Departmentation.	
UNIT - IV : Staffing and Leadership	15
Staffing - Meaning - Significance - Elements of Staffing Process - Recruitment - Selection - Training- Appraisal - Promotion - Leadership - Need for Leadership - Qualities of a Leader - Types of Leadership.	
UNIT - V : Motivation, Co-ordination and Controlling	15
Motivation - Theories of Motivation - Maslow's Theory and Herzberg Theory Types of Motivation - Co-ordination - Control - Nature - Process of Control, Characteristics of Ideal Control System - Control Techniques.	

Text Book

1. Dinkar Pagare, "Principles of Management", Sultan Chand and Sons, New Delhi.

Reference Books

1. Moshal B.S., "Management Theory and Practice", Galgotia Publishing Company, New Delhi.
2. Gupta C.B., "Business Management", Sultan Chand and Sons, New Delhi.
3. Gupta R.N., "Principles of Management ", S.Chand andCompany Ltd, New Delhi.
4. Wehrich, Koontz and Aryasri .A, "Principles of Management ", Tata McGraw Hill Publishing Co. Ltd., New Delhi.

MATHEMATICS

14CSU01B/14COU03/14COC04/14COE04/14PAU04/14AFU03/14CRM03/14FSU03/
14FTU03/14BPU03

Unit I

Mathematics of Finance : Simple and compound interest – Effective rate and nominal rate of interest – Depreciation – Annuities – Sinking fund – Discounting

Unit II

Matrices : Basic concepts – Types of matrices – Matrix operations – I(Addition and Multiplication of Matrices) – Properties – system of linear equations – Determinants – Cramer’s rule or determinant method – Matrix operation –II (inverse of matrix) – Solving A system of simultaneous linear equations by inverse matrix (Matrix method) – input – output Analysis.

Unit III

Differentiation : Simple differentiation of algebraic function, exponential function, logarithmic function – Certain rule of differentiation – Function of function rule or chain rule – Differentiation of implicit functions – Parametric form – Value of derivative at specified values of x – Successive differentiation – Uses of the derivative – Elasticities – increasing and decreasing functions – Maxima and minima.

Unit IV

Integration : indefinite integrals – Standard forms – Definite integrals – Method of substitution – Method of partial fractions – Method of integration by parts – Uses in Economics

Unit V

Linear Programming problem: Formulation of LPP- solution by Graphical method – Simplex Method (Slack Variable Method only)

Text Book :

“**Business Mathematics and Statistics** ” by P A. Navnitham, Jai publishers, June 2004.

Since - 1947

Learning Objective: To enable the students to know the principles and practice of Financial Accounting.

	Hours
UNIT – I : Branch Accounts	14
Branch not keeping Full System of Accounting - Debtors System - Stock and Debtors System - Branches keeping Full System of Accounting (excluding Foreign Branches)	
UNIT – II : Accounting for Hire Purchase System	14
Entries in the Books of Hire Purchaser and Hire Vendor - Default and Repossession Hire Purchase Trading Account - Installment System	
UNIT – III : Admission and Retirement of Partners	14
Admission of a Partner - Calculation of New Profit Sharing Ratio and Sacrificing Ratio - Revaluation of Assets and Liabilities - Treatment of Goodwill - Adjustment of Capital. Retirement - Calculation of New Profit Sharing Ratio and Gaining Ratio - Revaluation of Assets and Liabilities Treatment of Goodwill - Settlement of Dues in Case of Retirement of Partners Admission Cum Retirement of Partners.	
UNIT – IV : Death of Partners and Sale of Partnership Firms	15
Death of partners - Mode of Payment - Ascertainment of Deceased Partner Share of profits Joint Life Policy - Sale of Partnership Firm to a Company.	
UNIT – V : Dissolution	15
Dissolution – Simple Dissolution – Insolvency of one or more Partners – Decision in Garner Vs Murray - Insolvency of All Partners – Piecemeal Distribution – Proportionate Capital Method – Maximum Loss Method	
Distribution of Marks: 80% Problems and 20% Theory	
Text Book	
Jain S.P. and Narang K.L., “Advanced Accountancy” Volume I , Kalyani Publishers, New Delhi	
Reference Books	
1. Gupta R.L. and Gupta V.K “Financial Accounting”, Sultan Chand and Sons, New Delhi.	
2. Gupta R.L. and Radhasamy M., “Advanced Accountancy”, Sultan Chand and Sons, New Delhi.	
3. Iyengar S.P., “Advanced Accountancy ”, Sultan Chand and Sons, New Delhi.	
4. Reddy T.S. and Murthy A., “Financial Accounting”, Margham Publications, Chennai	
5. Tulsian P. C. “Financial Accounting”,Tata McGraw-Hill Publishing Company Limited, New Delhi.	

Learning objectives: To familiarize the concept of marketing and its application.

	Hours
UNIT – I : Introduction	14
Markets - Meaning - Evolution of Markets - Classification of Markets. Evolution of Marketing Concepts - Marketing - Features of Modern Marketing - Approaches to the Study of Marketing - Marketing Environment - Functions of Exchange and Functions of Physical Distribution - Facilitating Functions - Consumer Behavior - Consumer Buying Decision Process - Buying Motives - Consumer Behavior Theories - Market Segmentation.	
UNIT – II : Product Planning, Pricing Mix and Branding	14
Product Mix - Elements of Product Policy - Product Life Cycle - Product Planning for Existing Products - Price Mix - Factors Affecting Price Decision - Kinds of Pricing - Pricing of New Products. Branding- Reasons for Branding - Features - Kinds - Advantages.	
UNIT – III : Promotion Mix	15
Promotion Mix - Objectives of Promotion - Kinds of Promotion Advertising - Objectives of Advertising - Kinds of Advertising - Qualities of a Good Advertisement Copy - Personal Selling - Kinds of Salesmanship - Functions of Personal Selling - Kinds of Salesmen - Physical Distribution - Definition - Kinds of Channels of Distribution - Factors Considered in Selecting Channel - Importance of Channels of Distribution	
UNIT – IV : Marketing Mix	15
Marketing of Industrial Products - Marketing Mix of Industrial Products Marketing of Consumer Products - Classification of Consumer Products - Features of Consumer Products - Marketing Mix of Consumer Products - Marketing of Services - Difference between Products and Services - Characteristics of Services - Kinds of Services - Marketing Mix for Services.	
UNIT – V : Marketing Research	14
Introduction to Marketing Research - Problem Identification and Research Methods Research Design and Data Collection - Data Analysis and Interpretation and Product Research - Advertising Research, Motivation Research, Sales Research and Report.	
Text Book	
Dr.N.Rajan Nair and Sanjith.R.Nair., "Marketing", Sultan Chand and Sons.	

Reference Books

1. Pillai.R.S.N., "Marketing", S Chand Company, New Delhi.
2. William Stanton., "Marketing", Tata Mc Graw Hill, New Delhi
3. Sherlekar S.A., "Marketing Management", Himalaya Publishers, Mumbai.

14CRM06

PRACTICE WORKSHOP - I

Semester II

Exercises have been developed on the practical aspects of business and the same have been taught to the students in the Practice Workshop classes. Examination is conducted for three hours at the end of the second semester and marks are awarded.



Since - 1947

Learning Objective: To promote the knowledge of applying statistical techniques in business.

	Hours
UNIT- I : Introduction about the Statistics for Business	12
Origin - Meaning - Definition of statistics – Characteristics – Functions - Uses of statistics in business - Advantages and Limitations of statistics - Statistical Investigation - Questionnaire: Meaning – Definition - Preparation of Questionnaire -Data Collection - Primary Data and Secondary Data - Application of questionnaire in business research.	
UNIT-II : Procedure for selection and methods of presentation of data	12
Sampling: Meaning – Definition – Features - Methods of Sampling. Tabulation: Meaning - Definition- Formation of frequency tables - Diagrams: Meaning -Diagrammatic presentation of statistical data - Types of diagrams - Simple problems in Graphic presentation of Statistical data – Histograms - Frequency Polygon -Frequency Curve – Ogives - Simple Problems.	
UNIT-III : Averages including business averages	12
Measures of Central Tendency - Averages including business averages (Mean) -Functions and Objectives of Averages, Median and Mode (All methods) - Measures of Dispersion (All measures) - Simple Problems.	
UNIT-IV : Tools for business analysis	12
Measures of Skewness: Karl Pearson's Co-efficient of skewness and Bowley's Co-efficient of skewness. Correlation Analysis: Meaning - Scatter Diagram - Karl Pearson's Correlation - Spearman's Rank Correlation. Regression Analysis: Meaning – Uses - Difference between Correlation and Regression Analysis - Simple Problems.	
UNIT-V : Index Numbers for business applications	12
Index number – Meaning - Characteristics and uses - Laspeyre's, Paasche's and Fisher's Ideal Index Numbers - Fixed Base Index number - Chain Base Index number - Cost of Living Index Numbers - Method of Construction of Index Numbers - Simple Problems.	

Distribution of Marks: 80% Problems and 20% Theory

Text Books:

Gupta S.P., “Statistical Methods”, Sultan Chand and Sons, New Delhi.

Reference Books:

1. Gupta S.P., Gupta.P.K. and Man Mohan, “Elements of Business Statistics and Operation Research”, Sultan Chand and Sons, New Delhi.
2. Navnitham P.A., “Business Mathematics and Statistics”, Jai Publishers, Trichy.

Learning Objective: To learn the concepts of Cost ascertainment.

	Hours
UNIT-I : Introduction	12
Cost Accounting – Meaning, Scope and Objectives – Cost Concepts and Classifications – Cost unit – Cost Centre – Financial Accounting and Cost Accounting – Advantages – Limitations – Methods of Costing – Elements of Cost – Cost Statement.	
UNIT-II : Material Control	15
Material Control – Meaning – Need - Techniques of Material Control – Purchase and Inventory Control of Material – Methods of Valuing Material Issues – FIFO – LIFO - Simple Average – Weighted Average	
UNIT-III : Accounting for Labour Cost and Over heads	15
Labour – Computation of Labour Cost – Accounting for Overtime – Idle Time and Labour Turnover – Good Wage System – Methods of Remuneration - Time Rate – Piece Rate- Incentive Schemes – Overheads Allocation – Apportionment and Absorption – Machine Hour Rate.	
UNIT-IV : Methods of Costing, Cost Reports and Cost Audit Operating Costing – Unit Costing – Job and Contract Costing – Cost Reports, Cost Audit.	15
UNIT-V: Process Costing and Reconciliation of Cost and Financial Accounts.	15
Process Costing –Normal Loss – Abnormal Loss – Abnormal Gain - Inter Process Profit – Accounting of By Products and Joint Products – Reconciliation of Cost and Financial Accounts.	
Distribution of Marks: Problem 80% and Theory 20%	
Text Book	
1.Jain S.P and Narang K.L., “ Cost Accounting”, Kalyani Publishers, New Delhi.	
Reference Books	
1. Pillai R.S.N and Bagavathi. V., “Cost Accounting”, Sultan Chand and Sons, New Delhi.	
2. Iyengar .S.P., “Cost Accounting”, Sultan Chand and Sons, New Delhi.	
3. Maheswari.S.N., “Cost and Management Accounting”, Sultan Chand and Sons, New Delhi.	
4. Prabhu dev., “Cost accounting”, Himalaya Publishing House, Mumbai.	

Learning Objective: To learn the Sales Management Technique

Hours

UNIT - I : Introduction to Sales Management

12

Sales Management - Meaning - Objectives - Functions - Theories of Selling - Sales Manager - Qualities of Sales Manager - Duties and Responsibilities - Types of Sales Manager - Personal Selling - Qualities of Successful Salesman - Types of Salesman.

UNIT - II : Planning and Organizing the Sales Team's efforts

12

Building Relationship through Strategic Planning - Market-driven Sales Organisation - Sales Budgets - Size of Sales Territories - Sales Quotas - Organisation of Sales Department - Sales Organisational Structure - Territorial Product - Customers - Functional Organisation.

UNIT - III : Sales Promotion and Consumer Activation

12

Sales Promotion - Meaning - Objectives - Sales Promotion Policies - Torts of Sales Promotion - Techniques - Strategies - Push - Pull - Consumer Oriented Sales Promotions - Bonus packs, Samples, Retail Coupons and Discounts - Sales Promotion and Brand Equity.

UNIT - IV : Selection and Training of Sales Team

12

Selection - Meaning - Process of Selection - Training the Sales Force - Evaluating the Training Programs - Training Methods - Training Location - Centralized Training - Decentralized Training.

UNIT - V : Appraising and Compensating the Sales force

12

Performance Evaluation - Need - Criteria - Methods - MBO - Rating Scale , Ranking Scale, Frequency of Appraisal - Compensation - Meaning - Principles - Control of Sales Force - Methods of Control - Motivation of Sales Personnel - Meaning - Techniques - Sales forecasting - Meaning - Methods of Sales forecasting.

Text Book

1. Richard R.Still, Edward W.Cundiff, Nerman A.P. Govoni, "Sales Management Decisions, Strategies and Cases", Prentice Hall of India Pvt Ltd, New Delhi.

Reference Book

1. Charles M.Futrell, "Sales Management Teamwork, Leadership and Technology"

Learning Objective: To enable the students to acquire practical knowledge in Income Tax.

	Hours
<p>UNIT-I : Introduction to Income Tax Income Tax Act 1961 – Definitions- Agricultural Income, Assessee, Person, Income, Gross Total Income, Assessment Year, Previous year Capital and Revenue – Capital and Revenue Receipts, Capital and Revenue Expenses- Basis of charge – Resident- Ordinary Resident, Not Ordinarily Resident- Non Resident - Incidence of Taxation – Exempted Incomes.</p>	12
<p>UNIT-II: Salary and House Property Different Heads of Income – Salaries – Allowances, Perquisites, Profit in lieu of Salary- Income from House Property – Annual Value, Determination of Annual Value in Different Situations, Deduction u/s 24.</p>	15
<p>UNIT-III : Business Income and Capital Gain Profit and Gains of Business or Profession – Admissible Deductions, Deduction u/s 36, General Deductions, Expenses Expressly Disallowed Depreciation – Capital gains – Short Term Capital Gains, Long term Capital gains - Exempted Capital gains - Tax on Capital Gains.</p>	15
<p>UNIT IV: Income from Other Sources and Gross Total Income Income from Other Sources – Income u/s 56(1), Income u/s 56(2), Expenses u/s 57 - Set off and Carry Forward Losses – Aggregation of Income – Deductions under Section 80.</p>	15
<p>UNIT V: Tax Administration Income Tax Authorities – CBDT – Powers – Assessing Officer – Powers Provisions Relating to Search And Seizure, Procedure for Assessment Self Assessment - Best Judgment Assessment.</p>	15

Distribution of Marks: Problem 60% and Theory 40%

Text Book

Gaur.V.P and Narang D.B., “Income Tax Law and Practice”, Kalyani Publishers, New Delhi.

Reference Books

1. Dinkar Pagare., “Law and Practice of Income Tax”, Sultan Chand and Sons, New Delhi
2. Dr.Mehrotra H.C.,“Income Tax Law and Accounts”, Sahitya Bhawan Publications, Agra.

MS WORD

1. a) Create a chart showing the different elements of Indian Financial system
b) Draft a chairman speech of a company.
[Format – Font – Paragraph – Bullet – Border and shading – Page setup – Header and footer – Insert – Comment – Hyperlink – Bookmark – Page Break – Page Number - Tools – Auto text.]
2. a) Draft a share allotment letter to the share applicants.
[Mail Merge – Mailing Labels]
b) Draft a letter to the shareholder for Annual General Meeting.
[Mail merge - Mailing Labels]
3. Prepare your curriculum vitae and perform templates/wizards in MS Word

MS EXCEL

4. Prepare a worksheet using minimum two Finance functions.
5. a) Draw a graph to illustrate your class performance.
b) Use IF function to assign letter grade to numbers referred by the name average score for the marks scored by the students .
6. Prepare Final accounts of a banking company in the new format using MS Excel
7. Prepare an Excel sheet and apply the following statistical functions to analyze the data Mean, Median, Mode and Standard Deviation..

MS POWER POINT

8. Create contents of a sample research Report on your area of specialization.
9. Create a slide show of various activities of your Department Association.
10. Create a slideshow presentation for the advertisement of a company's product.

MS ACCESS

11. Prepare a pay roll for employee's data base of an organization with the following details Employee Id, Name, Date of birth, Department and designation, Basic pay, DA, HRA, CCA and Other deductions.
12. Create a database of major MNC's in India and their business using Access.
13. Prepare a cash budget by using Wizard.
14. Gather price quantity description for five products and enter in access table and create an invoice in Form design view.

MS FRONT PAGE

15. Create a web page for a Financial Institution.
16. Create a web site for an Industrial Development Bank.

SPSS PACKAGE

17. Computation of basic statistics (Mean, Median ...)
18. Computation of correlation matrix
19. Finding Regression equation.
20. Testing the significance of Mean (T-test)

Learning Objective: To develop the Business Communication Skills

	Hours
UNIT - I: Introduction	14
Communication - Meaning - Objectives - Process - Importance - Types - Problems of Communication - Characteristics of Good Communication System.	
UNIT - II: Oral and Written Communication	14
Verbal Communication - Forms - Group Discussion, Interview Methods, Public Speaking - Non-Verbal, Written Communication - Business Letter - Needs and Functions of a Business Letter - Effectiveness and Lay-Out of Business Letter.	
UNIT - III: Internal Communication	14
Office Orders - Memo - Proposal - Solicited, Unsolicited - Report Writing - Importance - Types of Report - Circulars - Agenda - Resolution - Minutes.	
UNIT - IV: External Communication	15
Enquiries - Offers - Quotation - Circular Letter - Sales Letter - Complaints and Adjustments - Bank and Insurance Correspondence	
UNIT - V: Channels of Communication	15
Tele and Video Conferencing - Telephone - Pager - Mobile Phone - FAX - Voice Mail - E-Mail - Advantages - Role of Computers in Management - Real-time Processing, On-line File Enquiry System, DBMS, Graphics, Distributed Data Processing.	
Text Book:	
1. Rajendra Pal and Korlahalli J.S., "Essentials of Communication", Sultan Chand and Sons, New Delhi.	
Reference Books:	
1. Raymond V. Lesikar, "Basic Business Communication", Tata McGrawhill Public Company Ltd, New Delhi.	
2. Sehgal M.K. and Vandana Khalar Pal, "Business Communication", Excel Books, New Delhi.	
3. Gartsida L., "Modern Business Correspondence", MacDonald and Evans, London.	
4. Dinkar Pagare, "Principles of Management", Sultan Chand and Sons, New Delhi.	

Learning objective: To learn the Principles and Practices of Company Accounts

	Hours
UNIT - I : Issue of Shares	15
Issue of Securities – Equity Shares - Preference Shares – Debentures Accounting Entries - Over Subscription - Pro-rata Allotment - Issue at Premium and at Discount	
UNIT - II : Redemption of Shares	15
Redemption of Preference Shares and Debentures – Redemption at Par and Premium - Sources of Redemption – Capital Redemption Reserve – Issue of Bonus Shares - Profit Prior to Incorporation	
UNIT III - : Final Accounts of Companies	15
Company Final Accounts – Profit and Loss Account – Balance Sheet - Calculation of Managerial Remuneration.	
UNIT IV - : Valuation of Goodwill and Shares	15
Valuation of Shares and Goodwill - Valuation of Goodwill – Average Profit Method - Super Profit Method – Capitalization Method - Valuation of Shares Net Asset Method – Yield Method – Fair Value Method - Liquidation of Companies – Statement of Affairs - Liquidator’s Final Statement of Account .	
UNIT - V : Double Account System	12
Double Accounts System – Accounts of Electric Companies – Revenue, Net Revenue of Accounts - Receipts and Expenditure of Capital Accounts General Balance Sheet - Replacement of an Asset - Accounting For Human Resources (Theory Only)	

Distribution of Marks: Problem – 80 % and Theory – 20%

Text Book

1. Jain SP and Narang KL, “Advanced Accountancy” Volume II, Kalyani Publications, New Delhi.

Reference Books

1. Gupta.R.L and Radhasamy., “Advanced Accountancy”, Sultan Chand and Sons, New Delhi.
2. Iyengar.S.P., “Advanced Accountancy”, Sultan Chand and Sons, New Delhi.
3. Ganeson.S and Kalavathi S.R., “Corporate Accounting”, Thirumalai Publications.
4. Reddy.T.S and Murthy.A ., “Corporate Accounting”, Margham Publications, New Delhi.

Learning objective: To enable the students to understand the concepts relating to Retail Management.

	Hours
UNIT – I : Introduction to Retail	12
Retail - Function of a Retailer - The Emergence of the Retailer - Global Retail Market - Retail as a Career - Retail in India - Drivers - Challenges - Phases of Growth of Retail Markets - Classification of Retail Formats.	12
UNIT - II : Strategy and Planning	
Strategy and Planning - Retail Consumer - Factors Influencing the Retail Shopper - Customer Decision Making Process - Research Prior and After Setting up Retail Store - Steps in Developing Retail Strategy - International Expansion - Strategy Building. Retail Brand - Retail Value Chain - Franchising - Types - Merits and Demerits - Legal Issues - Retail Location - Types - Steps in Choosing a Retail Location.	12
UNIT - III : Retail Merchandising	
Merchandising - Evolution - Influencing Factors - Duties of a Merchandiser Different types of Retail Organization - Merchandise Planning - Influencing Factors - Process of Merchandise Planning - Merchandise Sourcing - Methods of Procuring - Category Management - Components - Category Management Business Process - Retail Pricing Strategy - Evaluating Merchandise Performances.	12
UNIT - IV : Managing Retail	
Organization Structure in Retail - Human Resources Function - Retail Store Operation - Store Environment - Elements of Retail Operation - Retail Economics - Measure of Performances - Ethics in Retailing.	12
UNIT - V: Creating and Sustaining Value	
Retail Marketing Mix - Step Approach - Retail Image - Retail Communication Mix - Customer Service - Importance - Measuring Gaps in Service - CRM in Retail - Personal Selling in Retail - Store Design Importance - Types of Layout -Layout Selection - Visual Merchandising - Methods of Display - Importance of Retail - Factors affecting use of Technology.	

Text Book

Swapna Pradhan., “Retailing management text and cases”, Tata McGraw-Hill Publishing company Ltd, New Delhi.

Reference Books

1. Michael levy, Barton A Weitz and Ajay Pandit., “Retailing Management”, Tata McGraw - Hill Education Private Limited, New Delhi.
2. Barry Berman Joel R. Evans., “Retail Management A strategic Approach”, Prentice Hall of India Private Limited, New Delhi.
3. Rose Mary Varley and Mohammed Rafiq., “Principles of Retail Management”, Palgrave Macmillan.

Learning Objective: To learn the application of database concepts in business.

	Hours
<p>UNIT - I : Introduction to Database Database - Characteristics of Data in a Database - Database Management Systems- Database Architecture - Logical level- Conceptual level - Physical level DBMS - Flat Models - Hierarchical model - Network Models - Relational Models- Object Database Models(Concepts only) - Benefits of DBMS - Features and Capabilities of DBMS -Examples of DBMS.</p>	12
<p>UNIT - II : Entity Relationship Modeling Entities - Attributes - Simple, Composite, Single valued, Multi valued and Derived Attributes - ER Diagram - Conventions - Relationships - Degree, Connectivity, Cardinality, Dependency, Composite Entities - ER modeling - Symbols - Drawing ER Diagrams(Simple diagrams only).</p>	12
<p>UNIT - III : Relational Database Management System Relational Data Structure - Data Integrity - Domain Constraints - Entity Integrity- Referential Integrity - Operational Constraints - Defining Primary Key, Foreign Key, Candidate Key and Super Key. Deadlock - Definition - Handling Methods - Prevention, Detection, Avoidance and Recovery.</p>	12
<p>UNIT - IV : SQL Introduction to SQL - Categories: DML, DDL, Embedded SQL - Structured Query Language - Introduction - Creation of Table - Inserting - Updating - Modifying - Retrieval - Multi Table Retrieval and Nested Queries (Simple Statements only).</p>	12
<p>UNIT – V : Normalization Database Design - Redundant Information in Tuples and Anomalies - Functional Dependencies - Dependencies - Loss - Less Decomposition - Normalization - 1NF, 2NF, 3NF, BCNF, 4NF, 5NF, Domain - Key Normal Form (DKNF) - De-normalization.(Only concepts).</p>	12
<p>Text Book Alexis Leon and Mathews Leon., “Database Management Systems”, Vikas publications.NewDelhi</p>	
<p>Reference Books</p> <ol style="list-style-type: none"> 1. Date C.J., “Introduction to database system”, Addison Wesley publications. 2. Elamasri.R. and Navathe., “Fundamentals of database systems”, Pearson Education Publishers. 3. Ramakrishnan.R and Gerhrike., “Database management system”, Tata McGrawHil Publishers, New Delhi. 	

Learning objective: To enable the students to understand the concepts relating to Consumer Behaviour.

	Hours
UNIT - I : Introduction to Consumer Behaviour	12
Meaning and Definition of Consumer Behaviour - Factors influencing the Consumer Behaviour - Advantages - Disadvantages - Nature and Characteristics of Indian Consumers - Scope and Application - Concept of Motivation - Nature of Motivation- Motivational Research - Theories of Consumer Behaviour.	
UNIT - II : Consumer Perception, Learning and Attitude	12
Perception - Dynamics of Perception. Learning Theories. Nature of Consumer Attitude - Functions of Attitude - Models of Attitude - Nature of Personality- Freudian Theory - Brand Personality - Personal Values - Life Style Concept - Consumer Psychographics: Definition - Psychographics Vs Demographics - Psychographics Vs Motivational Research - Types of Psychographics Variables.	
UNIT - III : Group, Social and Economic Classes	12
Groups - Primary Secondary Group - Reference Group - Application of Reference Group. Social Class - Definition - Different Social Classes in India - Geographical Impact on Consumer Behaviour - Behaviour of different Classes - Family - Definition - Functions of Family - Life Style of Family - Role of Family in Decision Making.	
UNIT - IV: Consumer Behaviour in Advertisement and Organisational Buying Behaviour	12
Culture - Definition - Influence of Culture - Characteristics of different Indian Culture - Indian Core Value and Value of Other Markets. Different types of Advertisement and their Impact on Consumer Buying Behaviour - Role of Advertisements in different Types of Products - Organisational Buying Behaviour: Meaning and Definition - Organisational Buying Behaviour vs. Consumer Behaviour - Models of Industrial and Business Buying Behaviour - Models of Service Sector Buying Behaviour.	
UNIT - V: Consumer Decision making	12
Consumer Involvement and Decision Making - Information Search and Processing- Alternative Evaluations - Definition - Criteria for Evaluating - Determinants of Evaluative Criteria - Methods of Purchase - Process of Purchases. Consumer Protection in India - Deceptive Practices - Protection of Consumer through National, State Council - District Forums.	

Text Book

Jain, Monika Bhatt P.C., "Consumer Behaviour in Indian Context", S. Chand and Company Limited, New Delhi.

Reference Books

1. Suja.R.Nair., "Consumer Behaviour (Text and Cases)", Himalaya Publishing House, New Delhi.
2. Ramesh Kumar.S., "Conceptual Issues in Consumer Behaviour (The Indian Context)", Pearson Education (Singapore) Pte.Ltd, Indian Branch, Pat Parganj, NewDelhi-110092.
3. Raju.M.S, Dominique Xardel., "Consumer Behaviour - Concepts, Applications and Cases", Vikas Publishing House Pvt.Ltd.

14CRM17

PRACTICE WORKSHOP - II

Semester IV

Exercises have been developed on the practical aspects of business and the same have been taught to the students in the Practice Workshop classes. Examination is conducted for three hours at the end of the fourth semester and marks are awarded.



Since - 1947

Learning Objective: To understand the Business Laws and Concepts.

	Hours
UNIT - I: Introduction	14
Law - Meaning - Sources - Contract - Definition - Essential Elements - Types - Offer and Acceptance - Legal Rules - Communication of Offer, Acceptance and Revocation - Modes of Revocation of an Offer - Consideration - Legal Rules as to Consideration - Contract without Consideration - Stranger to a Contract - Free Consent - Coercion - Undue Influence - Misrepresentation - Fraud - Mistake.	
UNIT - II: Law Relating To Agreements	14
Legality of Object - Unlawful and Illegal Agreements - Effects of Illegality - Wagering Agreements - Agreements Opposed to Public Policy - Performance of Contracts - Discharge of Contracts - Quasi Contracts - Remedies for Breach of Contract.	
UNIT - III: Bailment and Pledge	14
Bailment and Pledge - Meaning - Rights and Duties of the Bailor and Bailee - Pledger and Pledgee - Law of Agency - Creation of Agency - Classification of Agents - Rights and Duties of Principal and Agent - Delegation of Authority - Relations of Principal with Third Parties - Personal Liability of Agent - Termination of Agency.	
UNIT - IV: Sale of Goods Act	15
Contract of Sale - Agreements to Sell and Sale - Essentials of Contract of Sale - Conditions and Warranties - Caveat Emptor - Exceptions - Transfer of Property - Performance of the Contract of Sale - Sale by Non-Owners - Unpaid Sellers Rights against Goods and the Buyer Personally.	
UNIT - V: Cyber Law	15
The Information Technology Act 2000 - Object of the Act - Definitions- Electronic Form - Electronic Record - Private and Public Key - Digital Signature - Certifying Authority - Electronic Contracts - Public Key Infrastructure - Procedural Aspects of the PKI - Cyber Regulations - Appellate Tribunal - Information Technology Offences - Confiscation.	

Text Book

1. Kapoor N.D., "Elements of Mercantile Law", Sultan Chand and sons, New Delhi.

Reference Books

1. Kapoor N.D., "Business Law", Sultan Chand and Sons, New Delhi.
2. Shukla M.C., "A Manual of Mercantile Law", Sultan Chand and Sons, New Delhi.
3. Dr.Sreenivasan M.R., "Commercial and Industrial Law", Margham Publications.
4. Nandan Kamath., "Guide to Information Technology Act", Universal Law Publishers. New Delhi.

Students shall undergo practical training in industries and business establishment during the II year summer holidays for a period of one month. They should maintain a work dairy during the training programme and submit a report of the training they underwent. This is evaluated for 100 marks.



Since - 1947

Learning Objectives: To learn the accounting procedures for reconstruction of companies and principles of the bank and insurance accounts

	Hours
UNIT - I: Amalgamation and Absorptions	15
Amalgamation and Absorption – Meaning – Accounting Treatment – Purchase Consideration – Methods of Calculating Purchase Consideration – Accounting Entries.	
UNIT - II: Reconstructions of Companies	14
Reconstruction – External and Internal – Accounting Treatment.	
UNIT - III: Accounts of Banking Companies	14
Bank Accounts (New Format) – Profit And Loss Account – Balance Sheet.	
UNIT - IV: Accounts of Insurance Companies	14
Accounts of Insurance Companies – Life Insurance Company Accounts Revenue Account and Balance Sheet – Valuation Balance Sheet – Accounts of Fire and Marine Insurance.	
UNIT - V: Accounts of Holding Companies	15
Accounts of Holding Company – Minority Interest - Cost of Control/ Goodwill or Capital Reserve - Capital Profit, Revenue Profit (Excluding Chain Holding) - Consolidated Balance Sheet.	
Distribution of Marks: Problems– 80% and Theory – 20 %	
Text Book	
1. Jain.S.P. and Narang K.L., “Advanced Accountancy” Volume II, Kalyani Publications, New Delhi.	
Reference Books	
1. Gupta.R.L. and Radhasamy M., “Advanced Accountancy”, Sultan Chand and Sons, New Delhi.	
2. Iyengar.S.P., “Advanced Accountancy”, Sultan Chand and Sons, New Delhi.	
3. Ganesan.S. and Kalavathi S.R., “Corporate Accounting”, Thirumalai Publications, Nagercoil.	
4. Reddy.T.S. and Murthy.A., “Corporate Accounting”, Margham Publications, Chennai.	

Learning objective: To enable the students to know the Banking Law and Practices in India.

	Hours
UNIT – I: Banker and Customer	12
Origin of Banking – Banker–Customer– The Relationship Between Banker and Customer- Types of Deposits – Account Opening – Know Your Customer Guidelines – Pass Book - Types of Customers.	
UNIT – II: Banking System in India	12
Indigenous Bankers – Commercial Banks – Cooperative Banks – Regional Rural Banks - Foreign Banks – Reserve Bank of India – Constitution – Functions.	
UNIT – III: Negotiable Instruments	12
Characteristics – Types – Cheque – Material Alteration – Crossing of Cheque Endorsement – Paying Banker – Statutory Protection to a Paying Banker Payment in Due Course - Holder in Due Course – Collecting Banker - Statutory Protection to Collecting Banker – Duties of Collecting Banker.	
UNIT – IV: Loans and Advances	12
Secured and Unsecured Advances – Principles of Sound Lending - Modes of Charging Security – Lien – Pledge – Mortgage – Assignment - Hypothecation -Unsecured Advances – Advances Against Goods, Titles and Stock Exchange Securities.	
UNIT – V: Service Channels	12
Alternate Channels– ATM– Internet Banking – Phone Banking – Payment and Remittance Services – Pay Order – Draft- Credit Card – Debit Card – e-Banking- Electronic Fund Transfer – NEFT, RTGS . Allied Services – Safe Keeping, Advisory Services – Demat Services – Anti-Money Laundering Services.	

Text Book

Gordan.E. and Natrajan.K.,“Banking Theory Law and Practice”, Himalaya Publishing House, New Delhi.

Reference Books

1. Indian Institute of Banking and Finance.,“Legal aspects of Bank operations”, Macmillan India Ltd, New Delhi .
2. Indian Institute of Banking and Finance, “Principles of Banking”, Macmillan India Ltd, New Delhi.
3. Kaptan.S.S., “ New Concepts in Banking”, Sarup and Sons, New Delhi.
4. Sundharam.K.P.M and Varshney P.N., “Banking Theory Law and Practice”, Sultan Chand and Sons, New Delhi.

Learning Objective: To enhance the conceptual knowledge about the Fundamentals of Digital Marketing.

	Hours
UNIT – I : Introduction Electronic Commerce - Definition - Framework - Application - Types - Network Security and its types.	12
UNIT – II : EDI, E-Business EDI, Components of EDI, EDI Communication Process - E-Business Applications and Strategies - Business Models and Revenue Models over Internet, Emerging Trends in E-Business, E-Governance, Digital Commerce, Mobile Commerce, Strategies for Business over Web, Internet based Business Models.	12
UNIT – III : E-Retailing Basic Concepts of E-Retailing - Objectives of E-Marketing - Importance of E-Marketing - Different Modes of Retailing - Success Factors for Retailing - Advantages and Shortcomings of E-Retailing.	12
UNIT – IV : Commercial Website Designing E-Retailing Application - Elements of Successful Online Promotion - Introduction to Search Engine - Basic Rules for Website Designing - Importance - Website Project Planning and Development - Successful E-Retailing Website - Security Analysis - Seven C's of E-Marketing.	12
UNIT – V : Competitive Strategy and Trends in E-Retailing CRM - Goals of CRM - Principles, Myths and Reality of Customer Loyalty - Strategic Foundation of CRM - Promotional Strategy - Logistic and Supply Chain Management in Online Retail - Current Trends in Online Retailing in India, Indian Initiatives in Retail Business and E-Retailing Across the Globe.	12

Text Books

1. Sharma.D.P, "E-Retailing - Principles and Practices", Himalayan Publications House, New Delhi.
2. Ravi Kalakatta and Whinston.V.B, "Electronic Commerce a Manager Guide", Pearson Education, New Delhi.

Reference Books

1. Dr.Variender Bhatia, "E-Commerce", Khanna Book Publishing Company, New Delhi.
2. Elias.M, "Electronic Commerce", Prentices Hall of India Pvt Ltd, New Delhi.

14CRM23 SUPPLY CHAIN AND LOGISTICS MANAGEMENT Semester V

Learning Objective: To learn the basic concepts and principles of Supply Chain and Logistics Management.

	Hours
UNIT – I : Introduction to Supply Chain and Logistics Management Introduction to SCM - Functions - Objectives - Scope - Key Issues - Supply Chain Decisions and Tradeoffs - Legal Aspects in Supply Chain Management. Concept of Logistics - Objectives Logistics Interface with Marketing - System Elements Relevance of Logistics to Export Management - Importance of Logistics- Principles of Logistics Excellence.	12
UNIT –II : Logistics Network and Measuring Logistics Introduction - Centralised and Decentralised Supply Chains - SCM Decision Making- MRP - ERP and Managing Variability - Key features of Network Configuration - Data Collection - Transportation - Warehousing - Strategic Location and Management - Demand Forecasting - Forth party Logistics. Measure Performance - Measurement Categories - Price Performance - Cost Effectiveness - Quality and Time - Strategic Performance - Development of Performance and Evaluation System - Implement and Review System.	12
UNIT – III : Inventory and Vendor Management Introduction - Concepts of Material Management - Economic Lot Size Model - ABC and VED Inventory Models - Advantages and Disadvantages of Holding Inventories- Risk Management. Vendor Development - Vendor Performance Monitoring - Vendor Rating - Contract Negotiations and relationships - Vendor Relationship Management.	12
UNIT – IV : Value of Information and MIS in SCM The Bullwhip Effect in Logistics - Quantifying Bullwhip Effect - Locating Desired Products - Lead Time Production - Developing Supply Chain as a Competitive Focus - Conflicting Objectives of SCM. MIS in SCM - Role of IT in SCM - IT Framework for SCM - Sharing of Information Regarding Operations - Technology Partnership - International Co-ordination - Database System Architecture - Communications in SCM - Implementation of ERP in SCM Areas.	12
UNIT – V : Managing Global SCM and Current Issues in SCM Challenges in Global Logistics - Planning and Organizing in Global Logistics - Logistics of Product Recalls - Communication and Co-ordination. Procurement of Services - Value Engineering and Value Analysis Concept - CRM Vs SCM - New Organisational Requirements - Green Supply Chain - Rural Supply Chain Management - Quality in Supply Chain - Professional Ethics.	12
Text Books 1. Badi.N.V, “Supply Chain Management”, Vrinda Publications Pvt Ltd, Delhi. 2. Krishnaveni Muthiah, “Logistics Management and World Seaborne Trade”, Himalaya Publishing House, Mumbai.	
Reference Books 1. Mohanty.R.T and Deshmukh.S.G, “Supply Chain Management Theory and Practice”, Bistantra Management for Flat World, New Delhi. 2. Jermy F.Shapiro, “Modelling the Supply Chain”, Thomson Duxbury, Bangalore.	

Core Elective-I
14CRM24A HUMAN RESOURCE MANAGEMENT Semester V

Learning objective: To understand the functioning of Human Resource Management in an organizational setting.

	Hours
<p>UNIT – I : Introduction to Human Resource Management Human Resource Management - Characteristics - Importance - Scope - Functions- System Approach to HRM - Qualities of HR Manager - Role of HR Manager - Strategic HRM - Role - Nature of Human Resource Policies - Need and Importance- Types.</p>	14
<p>UNIT – II : Human Resource Planning, Job Analysis and Job Design Human Resource Planning - Objectives - Needs and Importance - Process of Human Resource Planning - Job Analysis - Significance - Techniques of Job Analysis - Job Description - Job Specification - Role Analysis - Job Design - Approaches to Job Design - Methods of Job Design.</p>	14
<p>UNIT – III : Recruitment and Placement Recruitment - Meaning - Process of Recruitment - Sources of Recruitment - Techniques of Recruitment - Meaning of Selection - Steps in Selection Process - Selection Testing - Selection Interviewing - Placement - Induction or Orientation- Objectives of Induction - Advantages of Formal Induction.</p>	15
<p>UNIT – IV : Employee Training and Career Planning Employee Training - Need - Importance - Types - Objectives - Methods and Techniques of Training - Career Planning - Meaning - Objectives - Process - Advantages and Limitations - Making Career Planning successful.</p>	14
<p>UNIT – V : Performance Appraisal and Job Evaluation Performance Appraisal - Objectives - Uses - Performance Appraisal Process - Problems in Performance Appraisal - Essentials of an Effective Performance Appraisal System - Methods or Techniques of Performance Appraisal - Performance Appraisal through MBO - The 360 Degree Appraisal Technique - Job Evaluation - Objectives - Process - Advantages - Essentials of successful Job Evaluation - Methods of Job Evaluation.</p>	15
<p>Text Book</p> <p>1. Gupta C.B (2009), “Human Resource Management”, Sultan Chand and Sons, New Delhi.</p>	
<p>Reference Books</p> <ol style="list-style-type: none"> 1. Gary Dessler, “Human Resource Management”, Seventh Edition, Prentice - Hall of India P.Ltd, Pearson. 2. David A. DeCenzo and Stephen P.Robbins, ”Personnel/Human Resource Management”, Third edition, PHI/Pearson. 3. VSP Roa, ”Human Resource Management: Text and cases”, First edition, Excel Books, New Delhi 2000. 4. H.John Bernardin and Joyee E.A.Russel, “Human Resource Management - An experiential approach”, 4th Edition, McGraw-Hill International Edition.,2007 	

14CRM24B

**Core Elective-I
BRAND MANAGEMENT**

Semester V

Learning Objective: To gain basic knowledge on Brand Management.

	Hours
UNIT – I : Introduction to Brand Management Introduction - Defining Brand - Development of Branding - From products to Brands - Case Studies - Developing new ideas to Products and Brands - Elements of Brand Management - Brand Positioning - Brand Equity - Brand Awareness - Brand Identity - Brand Personality - Brand Communication - Brand Image - The Brand Management Framework.	14
UNIT – II : Brand Identity and Brand Image Introduction - Defining Brand Identity - Models of Brand Identity - Elements of Brand Identity - Examples and Case Studies - Introduction of Brand Image Defining Brand Image - Kapferer’s Model of Brand Image - Brand Gap - Roles of Metaphors in Delivering Brand Image - Decoding Brand Image (ZMET) - Case Studies.	14
UNIT – III : Brand Personality and Brand Communication Introduction - Defining Brand Personality - Scales of Brand Personality - Why use Brand Personality - Case Studies - Introduction of Brand Communication - Tools for Brand Communication - Brand Awareness - Case Studies	14
UNIT – IV : Brand Positioning and Brand Equity Introduction - Defining Brand Positioning - Need for Positioning - Positioning in Consumer’s Mind - Rules for Successful Brand Positioning - Brand Repositioning - Case Studies - Introduction to Brand Equity - Definition - Measurement Brand Equity - Building Brand Equity - Case Studies.	15
UNIT – V : Brand Extension and Ethical Brand Positioning Introduction - Need - Merits and Demerits of Brand Extension - Choosing the right Brand Extension - Category-related Brand Extension - Image related Brand Extension - Unrelated Brand Extension - Case Studies - Ethical Brand Positioning - Conceptual Framework - Ethical Brand Positioning in Cross - cultural Environment - Global Brands in Cross Cultural Environment- Strategies for Cross Cultural Adaptation of Ethical Brand Positioning.	15

Text Book

Mahim Sagar, Deeplai Singh, D.P.Agarwal, Achintya Gupta., “Brand Management”, Ane Books Pvt Ltd, New Delhi.

Reference Books

1. Y.L.R Moorthi, “Brand Management - The Indian Context”, Vikas Publishing House, New Delhi.
2. S.Ramesh Kumar, “Marketing and Branding - The Indian Scenario”, Pearson Education, New Delhi.

Learning Objective: To learn the applications of accounting techniques for Management.

	Hours
UNIT – I : Introduction to Management Accounting	14
Management accounting - Nature and Scope - Objectives - Functions – Importance - Limitations - Management Accounting and Financial Accounting - Management Accounting and Cost accounting - Installation of Management Accounting System.	
UNIT – II : Financial Statements Analysis	14
Financial Statement Analysis - Meaning-Types of Financial Analysis - Techniques - Comparative Financial Statements - Common Size Statements - Ratio Analysis - Significance - Limitations - Liquidity, Solvency, Activity and Profitability Ratios.	
UNIT – III : Funds flow and Cash Flow Statements	15
Fund Flow Statement - Concepts - Importance and Limitations - Preparation of Fund Flow Statement - Schedule of Changes in Working Capital - Statement of Sources and Application of Funds - Cash Flow Statement - Uses, Significance and Limitations - Preparation of Cash Flow Statement (New Format).	
UNIT – IV : Budgetary Control	14
Budgetary Control - Meaning - Objectives - Requisites for a Successful Budgetary Control System - Fixed and Flexible Budget - Functional Budgets.	
UNIT – V : Marginal Costing and Standard Costing	15
Marginal Costing - Meaning - Characteristics - Contribution - P/V Ratio - Break Even Analysis - Margin of Safety- Application of Marginal Costing - Standard Costing - Meaning - Steps involved in Standard Costing - Variance Analysis - Material, Labour and Sales Variance.	

Distribution of Marks: 80% Problems and 20% Theory

Textbooks

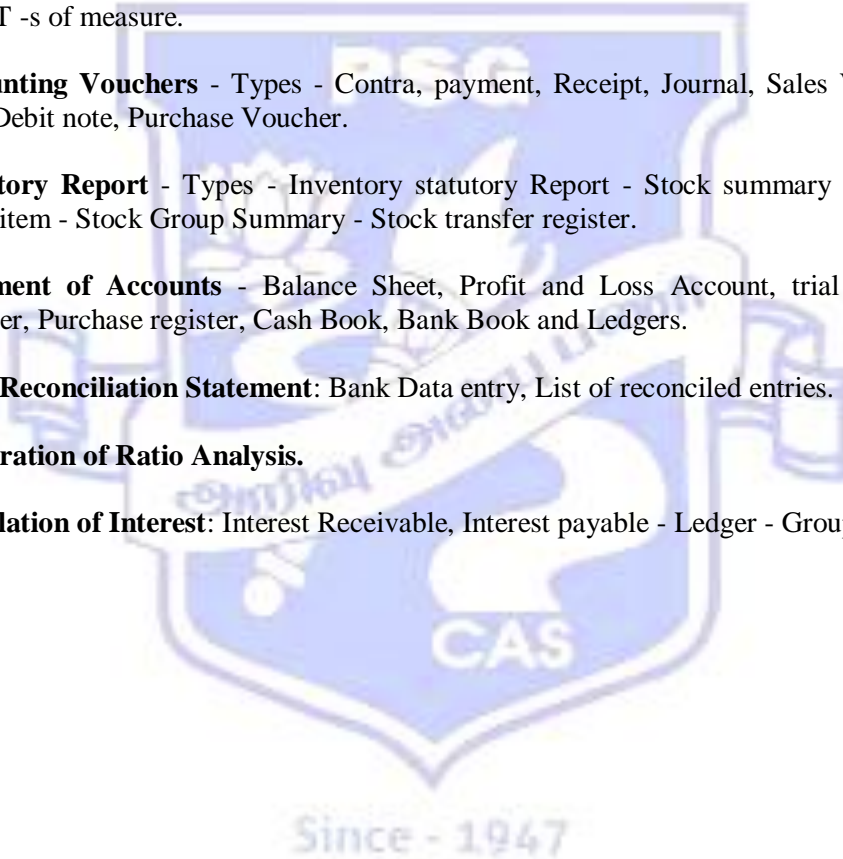
Sharma.R.K and S.K. Gupta., “Management Accounting”, Kalyani Publishers, NewDelhi.

Reference Books

1. Pillai .R.S.N. and Bagavathi., “Management Accounting”, Sultan Chand and Sons, New Delhi.
2. Jain.S.P and K.L. Narang., “Elements of Management Accounting”, Kalyani Publishers,NewDelhi.
3. Maheswari S.N., “Principles of Management Accounting”, Sultan Chand and Sons, New Delhi.
4. Khan.M.Y. and Jain P.K., “Management Accounting”, Tata McGraw - Hill Publishing Company, New Delhi.

Learning objective: To provide working knowledge in accounts using Tally software.

1. **Fundamentals:** Company creation - name, address, e-mail, Income Tax, Local sales Tax and Inter-state Sales tax numbers - Currency symbol - maintaining Accounts - Selection, closure and alteration of company.
2. **Chart of Accounts:** Group of Accounts - Pre-defined group - Primary Group, Sub-Group- Creating Primary Group Altering, Deletion of groups.
3. **Ledgers** - Creation - Single Ledger, Multiple Ledger - Addition, Alteration and deletion of Ledger.
4. **Inventory Accounting:** Creation of stock item, multiple stock group, multiple stock category - UNIT -s of measure.
5. **Accounting Vouchers** - Types - Contra, payment, Receipt, Journal, Sales Voucher, Credit note, Debit note, Purchase Voucher.
6. **Inventory Report** - Types - Inventory statutory Report - Stock summary - MIS Report - Stock item - Stock Group Summary - Stock transfer register.
7. **Statement of Accounts** - Balance Sheet, Profit and Loss Account, trial Balance, Sales Register, Purchase register, Cash Book, Bank Book and Ledgers.
8. **Bank Reconciliation Statement:** Bank Data entry, List of reconciled entries.
9. **Preparation of Ratio Analysis.**
10. **Calculation of Interest:** Interest Receivable, Interest payable - Ledger - Group.



Learning objective: To understand the various concepts and techniques of Financial Management.

	Hours
UNIT – I : Introduction to Financial Management	14
Nature and Scope of Financial Management - Objectives of Financial Management - Financial Decisions - Financial Management Process - Functional Areas of Financial Management - Organization of Finance Function.	
UNIT – II : Capital Budgeting Techniques	14
Capital Budgeting - Nature of Capital Budgeting - Importance - Capital Budgeting Process - Kinds of Decision - Evaluation of Investment Opportunities - Investment Decision Tools - Time Value of Money - Present Value of Single Cash Flow - Present Value of an Annuity - Future Value of Single Cash Flow - Future Value of an Annuity - Average Rate of Return, Payback. NPV, IRR and PI Methods.	
UNIT – III : Cost of Capital	14
Analysis of Risk and Uncertainty in Capital Budgeting - Capital Rationing - Cost of Capital - Importance - Measurement of Specific Costs - Cost of Debt- Cost of Preference Shares - Cost of Equity Capital - Cost of Retained Earnings - Weighted Average Cost of Capital.	
UNIT – IV : Capital Structure	15
Lease Financing - Types of Lease Financing - Operating Leverage - Financial Leverage - EBIT, EPS Analysis - Combined Leverage - Capital Structure Decision - Modigliani Miller (MM) Model.	
UNIT – V : Working Capital Management	15
Working Capital Management - Nature of Working Capital - Determinants of Working Capital - Estimation of Working Capital Requirements - Sources of Working Capital - Cash Management - Inventory Management - Receivables Management.	

Distribution of Marks: 60% problems (simple problems only) and 40% theory

Text Book

Sharma.R.K and Shashi. K. Gupta., “Financial Management”, Kalyani Publishers, New Delhi.

Reference Books

1. Prasanna Chandra., “Financial Management”, Tata McGrew, - Hill Publishing company Limited, NewDelhi.
2. Srivatsava. R.M., “Financial Management”, Kalyani Publishers, New Delhi.
3. Kuchal., “Corporation Finance”, Chaitanya Publishing House, Ahamadabad.

14CRM28

ENTREPRENEURSHIP

Semester VI

Learning objective: To provide exposure to the students about Entrepreneurship.

	Hours
UNIT - I : Introduction Entrepreneur - Meaning - Types - Qualities - Functions - Origin of Entrepreneurship - Factors influencing Entrepreneurship - Barriers to Entrepreneurship - Competing Theories of Entrepreneurship.	11
UNIT – II : Incentives and Subsidies Incentives and Subsidies - Need - Problems - Schemes in Operation - Incentives for Industries in Backward Areas - Rural Industrial Projects - Manufacturing Sector - Infrastructure Sector - Agro-based Industries- Taxation Benefits - Subsidy Schemes for Technology Development - Skill Development and Training.	13
UNIT – III : Project Formulation and Appraisal Meaning of Project - Objectives - Identification and Classification - Constraints - Project Formulation - Need - Significance and Elements- Feasibility Report - Project Appraisal - Concept and Methods	12
UNIT – IV : Small Scale Industries Micro, Small and Medium - Small Scale Industries Policy - Registration of Small Industry - Steps to be taken for starting a Small Industry - NEDA Scheme - MSMED - Trade Sickness in Small-scale units - Causes and Consequences – Remedies.	12
UNIT – V : Institutional Assistance Institutional Set up -Framework - Institutions Assisting Entrepreneurs- SIDO - NSIC - SISI - SIPCOT - TIIC - NAYE - KVIC - TCO's Institutional Finance - IFCI - ICICI - IDBI - SIDBI - Appraisal of Term Loans - Suitable Agency for Assistance.	12
Text Books Gupta.C.B. and Srinivasan N.P “Entrepreneurial Development”, Sultan Chand and Sons, New Delhi.	
Reference Books 1. Jayashree Suresh , “Entrepreneurship Development”, Margham Publications, Chennai. 2. Gupta.C.B. and Khanka.S.S “Entrepreneurship and Small Business Management”, Sultan Chand and Sons, New Delhi. 3. Gupta.C.B. “Management of Small Business”, Sultan Chand and Sons, New Delhi. 4. Srivatsava.R.M., “Essentials of Business Finance”, Himalaya Publishing House, Mumbai	

14CRM29

PRACTICE WORKSHOP - III

Semester VI

Exercises have been developed on the practical aspects of business and the same have been taught to the students in the Practice Workshop classes. Examination is conducted for three hours at the end of the sixth semester and marks are awarded.



Since - 1947

14CRM30

PROJECT WORK

Semester VI

Project work will be assigned to the students on the basis of group under the supervision and guidance of the faculty members in the area of retail marketing. The grouping may be done in such a way that it has minimum three and maximum five students. The project report shall be submitted jointly by the group, evaluated by the internal and external examiners but the marks will be awarded to each student separately by conducting viva-voce examination.



Since - 1947

14CRM31A

Core -Elective-II
PRINCIPLES OF INSURANCE

Semester - VI

Learning Objectives: To understand the Concepts and Principles of Insurance.

	Hours
UNIT - I : Introduction Risk – Concepts of risk, Types of risk, Risk appraisal, Transfer and Pooling of risks, Concept of Insurable Risk - Introduction to Insurance – Definition - Nature and Scope – Principles of Insurance – Functions of Insurance - Role and Importance of Insurance.	15
UNIT - II : Life and Non Life Insurance Contract Life Insurance Contract – Definition – Features – Classification of Policies (Concepts Only) – Non Life Insurance Contract – Features and Types – Insurance Products.	15
UNIT - III : Fire and Marine Insurance Contract Fire Insurance – Definition – Kinds of Policies. Marine Insurance Contract – Definition – Classification – Elements – Marine Insurance Policies- Difference Between Fire and Marine Insurance.	15
UNIT - IV : Insurance Sector in India Indian Insurance Industry- IRDA Act- Procedure for Formation and Registration- Globalization and its impact in India.	14
UNIT - V : Insurance Intermediaries Insurance Intermediaries- Agents, Brokers, Surveyors and Loss Assessors- Third Party Administrators- Corporate Agents- Bancassurance- Taxation aspects of insurance.	14
Text Book Mishra M.N., “Insurance Principles and Practice”, Sultan Chand and Sons, New Delhi.	
Reference Books 1. Mishra M.N., “Modern Concepts of Insurance”, Sultan Chand and Sons, New Delhi. 2. Vinayakam.N, Radhaswamy and Vasudevan.S.V., “Insurance Principles and Practice”, Sultan Chand and Sons, New Delhi.	

14CRM31B

Core -Elective-II
MALL MANAGEMENT

Semester VI

Learning Objective: To gain basic knowledge on Mall Management.

	Hours
UNIT – I : Introduction to Mall Introduction - New Mall Breed - Lifestyle Centers - Key Success Factors - Market Scenario - Risks and Rewards	12
UNIT – II : Mall Design Process Introduction - Current Planning Framework - Design Issues for Shopping Centers - Feasibility Study - Architects - Sample Pictures	15
UNIT – III : Leasing and Administration Tenant Mix - Leasing - Finding a Tenant for your space - Leasing Tools - Documentation to be used with Prospective Tenants - Best Leasing Practice - Leasing Administration	15
UNIT – IV : Marketing Concepts Definition - Marketing Plan - Marketing Budget - Marketing Calendar - Promotions and Events - Campaign Post Analysis - Communications - Positioning - Advanced Market Research - Sample Marketing Calendar	15
UNIT – V : Shopping Mall Management Introduction - Housekeeping Services - Cleaning Chemicals - Security Services - Fire Management - Parking Management - Bomb threat procedure - Security Parameters - Finance - HR Policies	15

Text Book

Arif I. Shekh, Dr. Kaneez Fatima, “Mall Management”, Himalaya Publishing House, Mumbai

Reference Books

1. Gupta.C.B. and Rajan Nair., “Marketing Management”, Sultan Chand and Sons New Delhi.
2. Rajan Nair.N and Sanjith, R. Nair., “Marketing”, Sultan Chand and Sons, New Delhi.
3. Sherlekar.S.A., “Marketing Management”, Himalaya Publishing House, Mumbai.
4. Rajan Nair.N., “Marketing”, Sultan Chand and Sons, New Delhi.

Since - 1947

Learning Objective: To provide knowledge in the basic aspects of accounting.

	Hours
UNIT I: Double Entry System and Accounting Concepts	
Double Entry Book Keeping – Accounts – Types of Accounts – Rules of Accounts Accounting Concepts – Conventions – Uses and Limitations of Double Entry Book Keeping.	6
UNIT II: Journal , Ledger and Trial Balance	
Journal - Ledger – Trial Balance – Need for Preparing a Trial Balance - Uses and Limitations of Trial Balance.	9
UNIT III: Final Accounts	
Final Accounts of Sole Trading Concerns – Trading Account - Profit and Loss Account Balance Sheet – Problems With Simple Adjustments.	9
Text Books	
1. Grewal T.S, “Double Entry Book Keeping”, Sultan Chand and Sons, New Delhi.	
Reference Books	
1. Gupta R.L, “Advanced Accountancy”, Sultan Chand and Sons, New Delhi.	
2. Jain S.P and K.L. Narang, “Advanced Accountancy”, Kalyani Publishers, New Delhi.	
3. Reddy T.S and Murthy A, “Financial Accounting”, Margham Publications, Chennai.	
4. Vinayagam, Nagarajan and Mani, “Principle of Accounting”, Sultan Chand and Sons. New Delhi.	

OFFICE MANAGEMENT (SELF STUDY)

Learning objective: To learn the principles and practices of office management.

UNIT I Modern Office and Management

Introduction – Meaning – Office Work - Office Functions – Principles of Management Elements
Functions of Office Management – Information Management – Organization Characteristics
Importance – Benefits – Steps - Principles.

UNIT II Administration and Accommodation.

Administration – Objectives – Accommodation – Principles – Location – Office Layout – Re-
Layout – New Trends in Office Layout – Office Lighting – Types – Benefits – Ventilation
Interior Decoration- Physical Hazards – Sanitary Requirements – Security – Secrecy Cleanliness.

UNIT III Office System and Procedures

System Concept – Definition – System Analysis – Flow of Work – Role of Manager
Centralization vs Decentralization – Mechanization – Criteria – Types of Office Machines Office
Forms – Forms Control – Designing – Sets – Stationery.

UNIT IV Records Management

Records – Importance – Filing – Essentials - Classification and Arrangement of Files – Methods
Modern Filing Devices – Indexing – Types – Selection – Filing Routine – Manual – Retention
Evaluation – Modern Tendencies in Records Making.

UNIT V Communication and Office Correspondence

Importance – Barriers – Process – Characteristics – Office Correspondence – Mail Services
Facilities – Arrangements – Mail Routines – Cost Reduction or Cost Saving – Areas – Methods
Economy – Budgetary Control.

Text Book

1. Chopra R.K, “Office Organization and Management”, Himalaya Publishing House, Mumbai.

Reference Books

1. Singh B.P, “Office Organization and Management”, Kalyani Publishers, New Delhi.
2. Gupta C.B, “Office Management”, Sultan Chand and Sons, New Delhi.