



Since 1947

PSG College of Arts & Science
An Epitome of Quality Learning

B.Com
(RETAIL MARKETING)

2018 - 2021

DEPARTMENT OF COMMERCE

B.Com (RETAIL MARKETING)

VISION

To be a vibrant and innovative centre for education, to equip students with knowledge and skills in the field of Commerce, inculcate values, identify hidden talents provide opportunities for students to realize their full potential and thus shaping them for global employment, professional excellence, entrepreneurial business ventures and above all a responsible citizen of India.

MISSION

- Improving the standard of the courses through effective curriculum and innovative teaching methods.
- Developing the personality of students in a holistic manner by combining the skills and values.
- Providing state-of-the-art technology and facilities of global standards.
- Developing the students for Higher Education, Employability, Business Ventures and Research Programmes.

PROGRAMME EDUCATIONAL OBJECTIVES

PEO 1: Demonstrate ability to adapt to a rapidly changing environment by having learned and applied new skills and new competencies.

PEO 2: Acquire the spirit of compassion, kinship and commitment for National Harmony.

PEO 3: Progressively adopt and learn continuously through ICT modules.

PEO 4: Programme designed to provide Accounting, Finance, Marketing, Laws, Taxation, Human Resource Management and Retail Business related knowledge at par with emerging trends in Retail Sector.

PEO 5: Programme facilitates to develop employability skill sets through Practice Workshop, Computer Practicals, Soft Skills, Outbound Training and knowledge dissemination through Seminars, Guest Lectures and Conferences which provide exposure to meet the challenges in the competitive global scenario.

PROGRAMME OUTCOMES

PO 1: Become knowledgeable in the field of Commerce blended with Retail Marketing and apply the conceptual, interpersonal and managerial skills for decision making in a business enterprise.

PO 2: Gain analytical skills in the areas of Accounting, Finance, Taxation and related Retail Marketing courses.

PO 3: Understand and appreciate Professional Ethics, Community Living And Nation Building initiatives.

PO 4: Exhibit skills and knowledge for pursuing higher studies on Retail Marketing, Logistics and Supply Chain Management, Human Resource Management, and preparing students for the careers like Retail Merchandiser, In-store specialist, Project Manager, Visual Merchandiser, Market Training Manager, Field Account Representative and Store Manager.

PO 5: Build competency to manage business and leadership challenges.

PROGRAMME SPECIFIC OUTCOMES

PSO 1: Apply the knowledge of Commerce in the domain of Retail Marketing in the global business environment.

PSO 2: Solve the complex problems in the field of Commerce with Retail Marketing with an understanding of the societal, legal and cultural impact.

PSO 3: Demonstrate the acquired theoretical knowledge in retail segments.

PSO 4: Form a part of member in a team with right attitudes.

**B.Com (RETAIL MARKETING)
SCHEME OF EXAMINATIONS**

(For Students admitted from the Academic Year 2018 – 2019 and onwards)

| CODE NO. | SUBJECT | Exam Duration (Hrs) | Max. Marks | | | Credit points |
|------------------------|--|---------------------|------------|----|-------|---------------|
| | | | CA | CE | Total | |
| First Semester | | | | | | |
| | Part –I | | | | | |
| 18LAU01 | Tamil / Hindi / French - I | 3 | 25 | 75 | 100 | 3 |
| | Part –II | | | | | |
| 18EU01 | Communicative English – I Interpersonal Communication | 3 | 25 | 75 | 100 | 3 |
| | Part –III | | | | | |
| 18CRM01 | Financial Accounting – I | 3 | 25 | 75 | 100 | 5 |
| 18CRM02 | Principles of Management | 3 | 25 | 75 | 100 | 4 |
| 18CRM03 | Interdisciplinary Course Mathematics (Allied - MA) | 3 | 25 | 75 | 100 | 5 |
| | Practice Workshop - I* | - | - | - | - | - |
| | * Examination at the end of second semester | | | | | |
| Second Semester | | | | | | |
| | Part – I | | | | | |
| 18LAU02 | Tamil / Hindi / French - II | 3 | 25 | 75 | 100 | 3 |
| | Part –II | | | | | |
| 18EU02 | Communicative English – II Academic Communication | 3 | 25 | 75 | 100 | 3 |
| | Part –III | | | | | |
| 18CRM04 | Financial Accounting – II | 3 | 25 | 75 | 100 | 5 |
| 18CRM05 | Marketing Management | - | 100 | - | 100 | 3 |
| 18CRM06 | Practice Workshop – I | 3 | 40 | 60 | 100 | 2 |
| 18CRM07 | Interdisciplinary Course Statistics (Allied – ST) | 3 | 25 | 75 | 100 | 5 |
| | Part- IV | | | | | |
| 18AECU01 | Ability Enhancement Compulsory Course – I: Value Education | - | 100 | - | 100 | 2 |

| CODE NO. | SUBJECT | Exam Duration (Hrs) | Max. Marks | | | Credit points |
|--|--|---------------------------|------------|----|-------|------------------|
| | | | CA | CE | Total | |
| Third Semester | | | | | | |
| Part- III | | | | | | |
| 18CRM08 | Cost Accounting | 3 | 25 | 75 | 100 | 5 |
| 18CRM09 | Income Tax | 3 | 25 | 75 | 100 | 5 |
| 18CRM10 | Computer Practical I - Business Data Processing | 3 | 40 | 60 | 100 | 3 |
| 18CRM11 | Business Communication | - | 100 | - | 100 | 3 |
| 18CRM12 | Interdisciplinary Course Business Economics (Allied- COM) | 3 | 25 | 75 | 100 | 5 |
| | Practice Workshop - II ** | - | - | - | - | - |
| Part-IV | | | | | | |
| 18AECU02 | Ability Enhancement Compulsory Course– II Environmental Studies | - | 100 | - | 100 | 2 |
| ** Examination at the end of fourth semester | | | | | | |
| Fourth Semester | | | | | | |
| Part – III | | | | | | |
| 18CRM13 | Corporate Accounting – I | 3 | 25 | 75 | 100 | 5 |
| 18CRM14 | Business Law | 3 | 25 | 75 | 100 | 3 |
| 18CRM15 | <i>Retail Management</i> | 3 | 25 | 75 | 100 | 3 |
| 18CRM16 | Indirect Taxation | - | 100 | - | 100 | 3 |
| 18CRM17 | Practice Workshop –II | 3 | 40 | 60 | 100 | 2 |
| 18CRM18 | Interdisciplinary Course <i>Retail Banking and Insurance</i> (Allied-COM) | 3 | 25 | 75 | 100 | 5 |
| Part – IV | | | | | | |
| 18SECU01 | Skill Enhancement Course – I Information Security | - | 100 | - | 100 | 2 |

*** The Students have to undergo Internship for a period of 20 days during Fourth Semester Vacation.

| CODE NO. | SUBJECT | Exam Duration (Hrs) | Max. Marks | | | Credit points |
|--|--|---------------------------|------------|-----|-------|------------------|
| | | | CA | CE | Total | |
| Fifth Semester | | | | | | |
| | Part- III | | | | | |
| 18CRM19 | Corporate Accounting - II | 3 | 25 | 75 | 100 | 5 |
| 18CRM20 | <i>Research Methodology</i> | - | 100 | - | 100 | 2 |
| 18CRM21A 18CRM21B | Discipline Specific Elective Course- I Digital Marketing (or) Information Technology for Business | 3 | 25 | 75 | 100 | 4 |
| 18CRM22 | Financial Management | 3 | 25 | 75 | 100 | 4 |
| 18CRM23 | Computer Practicals – II - Computerized Accounting (Tally) | 3 | 40 | 60 | 100 | 3 |
| 18CRM24 | Internship **** | - | 40 | 60 | 100 | 2 |
| | Practice Workshop - III**** | - | - | - | - | - |
| | Part – IV | | | | | |
| 18GECEDC | Generic Elective Course – EDC | - | 100 | - | 100 | 2 |
| 18SECU02 | Skill Enhancement Course - II Online Test -[General Awareness] | 1½ | - | 100 | 100 | 2 |
| ****Examination at the end of sixth semester | | | | | | |
| Sixth Semester | | | | | | |
| | Part – III | | | | | |
| 18CRM25 | Management Accounting | 3 | 25 | 75 | 100 | 5 |
| 18CRM26A 18CRM26B | Discipline Specific Elective Course - II Mall Management (or) Brand Management | 3 | 25 | 75 | 100 | 4 |
| 18CRM27 | Human Resource Management | 3 | 25 | 75 | 100 | 3 |
| 18CRM28 | Retail Supply Chain Management | 3 | 25 | 75 | 100 | 3 |
| 18CRM29 | Entrepreneurial Development | 3 | 25 | 75 | 100 | 3 |
| 18CRM30 | Practice Workshop – III | 3 | 40 | 60 | 100 | 2 |
| 18CRM31 | Project Work | - | 40 | 60 | 100 | 3 |

| Part-V | No. of Papers | Semester No. | Credit |
|---|----------------------|---------------------|---------------|
| NCCC-Non CGPA Credit Course (a) NCC/NSS/Sports/Dept. Activity-Extension Activity | - | I to VI | 2 |
| NCCC- Non CGPA Credit Course (b) Career Oriented Programme (Add-on Course) / Women's Studies / Extra Paper / Certificate or Diploma course in Yoga for Youth Empowerment | - | I to VI | 2 |
| NCCC- Non CGPA Credit Course (c) Any one on-line course –MOOC's subjects* | 1 | I to VI | 4 |
| Typewriting/Office Management | - | I to VI | 3 |
| Total Credits | | | 147 |

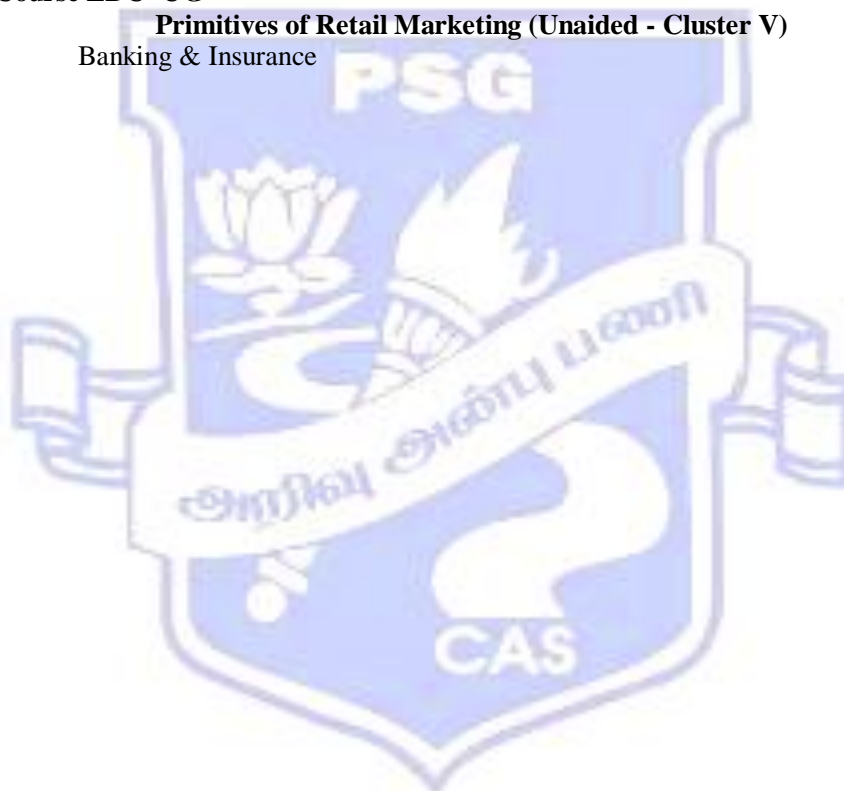
Generic Elective Course EDC- UG

18GECCRM

Add-on Course –

Primitives of Retail Marketing (Unaided - Cluster V)

Banking & Insurance



Since - 1947

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|--------------------------|--|-----------------|----------|
| Course Code | 18CRM01 | | |
| Title | FINANCIAL ACCOUNTING-I | | |
| Class | I B.Com (RM) | Semester | I |
| Course Objectives | The Course aims to <ul style="list-style-type: none"> <input type="checkbox"/> Build knowledge on the preparation of Final accounts of a sole trading concern. <input type="checkbox"/> Identify and rectify the errors and to provide adequate knowledge to prepare Bank Reconciliation Statement. <input type="checkbox"/> Develop the knowledge to deal with Account Current, Average due date and Bills of Exchange. <input type="checkbox"/> Familiarize the accounting treatment related to Consignment and Joint Venture. <input type="checkbox"/> Impart knowledge on depreciation and royalty accounts. | | |

| UNIT | Content | No. of Hours |
|--|---|---------------------|
| I | Introduction and Final Accounts Final Accounts of Sole Trading Concern – Trading and Profit and Loss Account – Balance Sheet - Opening and Closing Entries – Adjustment Entries. | 14 |
| II | Rectification of Errors and Bank Reconciliation Statement Rectification of Errors – Types of Errors – Suspense Account – Bank Reconciliation Statement – Meaning – Need – Preparation of Bank Reconciliation Statement. | 14 |
| III | Account Current , Average Due Date and Bill of Exchange 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. | 14 |
| IV | Accounting for Consignment and Joint ventures Accounting for Consignments – Stock Valuation – Normal and Abnormal Losses – Joint Venture Accounts -Own Books – Separate Set of Books – Memorandum Joint Venture | 15 |
| V | Depreciation and Royalty Accounts Depreciation – Methods of Depreciation (Theory) – Straight Line Method – Diminishing Balance Method – Sinking Fund Method – Annuity Method – Insurance Policy Method – Change in Method of Depreciation Account – Provision for Depreciation Account – Royalty Accounts(Including Sub Lease) | 15 |
| Distribution of Marks : 80% Problems and 20% Theory | | |
| References | Text Book 1. Jain S.P. and Narang K.L, “Advanced Accountancy” 12 th Ed., Volume I , Kalyani Publishers, New Delhi, 2014 Reference Books 1. Gupta R.L.and Radhasamy,“Advanced Accountancy”, 5 th Ed., Sultan Chand and Sons ,New Delhi, 2012. 2. Iyengar S.P, “Advanced Accountancy” 2 nd Ed., Sultan Chand and Sons, New Delhi. | |
| Course Outcomes | On completion of the course, students will be able to CO1: Prepare Final accounts of a Sole trading concern. CO2: Identify the errors to rectify them and also reconcile bank and cash statements. CO3: Apply the various techniques while preparing Account Current, Average due date and to prepare accounts for bills of exchange. CO4: Compile the accounting information for Consignment and Joint venture transactions. CO5: Prepare royalty account and depreciation account. | |

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|--------------------------|---|-----------------|---------------------|
| Course Code | 18CRM02 | | |
| Title | PRINCIPLES OF MANAGEMENT | | |
| Class | I B.Com (RM) | Semester | I |
| Course Objectives | The Course aims to <input type="checkbox"/> Familiarize the concepts, functions and different schools of management thought. <input type="checkbox"/> Develop knowledge of planning in an organization which helps for decision making. <input type="checkbox"/> Impart knowledge on organization principles and process. <input type="checkbox"/> Build knowledge on process of recruitment, promotion and leadership qualities. <input type="checkbox"/> Expose the theories of motivation, coordination and controlling techniques in an organization. | | |
| UNIT | Content | | No. of Hours |
| I | Introduction to Management Management – Definition – Importance of Management – Functions of Management and Functional Management – Management is a Science or Art – Level of Management – Schools of Management Thought – Henry Fayol, F.W.Taylor – Scientific Management – Administration Vs Management – Managerial work and Roles. | | 10 |
| II | Planning Planning – Definition – Nature – Importance Advantages – Process – Methods – Forecasting – Planning Premises – MBO – Meaning – Characteristics – Advantages – Limitations – Decision Making. | | 8 |
| III | Organization Nature and Importance of Organization – Theories of Organization- Organization Process – Principles of Organization – Types of Organization Authority and Responsibility – Centralization – Decentralization Departmentation. | | 10 |
| IV | Staffing and Leadership Staffing – Meaning – Significance – Elements of Staffing Process – Recruitment – election – Training – Appraisal – Promotion – Leadership – Need for Leadership – Qualities of a Leader – Types of Leadership. | | 10 |
| V | Motivation, Co-ordination and Controlling Motivation – Elements – Process – Nature and Importance of 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. | | 10 |
| References | Text Book 1. Dinkar Pagare , “Principles of Management ”, 2 nd Ed., Sultan Chand and Sons , New Delhi, 2013. Reference Books 1. Moshal B.S, “Management Theory and Practice”, 2 nd Ed., Galgotia Publishing Company, New Delhi, 2013. 2 Gupta R.N, “Principles of Management ”, 1 st Ed., S.Chand and Company Ltd, New Delhi, 2010. | | |
| Course Outcomes | On completion of the course, students will be able to CO1: Exhibit the management concepts and their application in the global business scenario. CO2: Apply the knowledge of planning in an organization which helps in decision making. CO3: Remember the organization structure for a business concern. CO4: Develop the interpersonal managerial skills to excel as a good leader. CO5: Identify the deviations from the standards to motivate the work force. | | |

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|--------------------------------|---|-----------------|---|
| Course Code & Title | 18COU03/18COC03/18PAU04/18COE03/18CRM03/18AFU03/18FTU03/18FSU03/18BPU03/18CBI03 MATHEMATICS | | |
| Class | I B.Com, I B.Com CA, I B.Com PA, I B.Com e-Com, I B.Com RM, I B.Com A & F, I B.Com FT, I B.Com FS, I B.Com BPS, I B.Com B&I | Semester | I |
| Course Objectives | The Course aims <ul style="list-style-type: none"> to introduce the concept of Simple and compound interest, Discounting on bills, to introduce the concept of Matrix, to introduce the concept of differentiation and its application in business, to introduce the concept of Integration and its application in business, to introduce the concept of linear programming problem. | | |

SYLLABUS

| UNIT | Content | No. of Hours |
|------------------------|--|---------------------|
| I | Mathematics of Finance: Simple and Compound Interest - Effective Rate and Nominal rate of Interest – Depreciation – Annuities – Present Value – Sinking fund – True Discount – Banker’s Discount – Banker’s Gain. | 16 hours |
| II | Matrices : Basic Concepts – Addition and Multiplication of Matrices – Inverse of a Matrix – Solution of Simultaneous Equations (Cramer’s Rule and Matrix Inverse Method) – Input - Output Analysis.. | 14 hours |
| III | Differentiation: Simple Differentiation of Algebraic Function – Exponential Function – Logarithmic Function – Certain Rules of Differentiation – Multiplication –Quotient Rule – Function of a Function Rule – Logarithmic Differentiation – Implicit Functions – Successive Differentiation – Use of the Derivative – Elasticities – Maxima and Minima. | 15 hours |
| IV | Integration: Elementary Integral Calculus – Determining Indefinite and Definite Integrals of Simple Functions – Integration by Parts – Uses in Economics. | 13 hours |
| V | Linear Programming Problem – Formation – Solution by Graphical Method – Solution by Simplex Method (Slack Variable Method Only). | 14 hours |
| References | Text Book: P.A.Navaneetham, “ Business Mathematics and Statistics , Jai Publishers, May 2016. Unit – I: Chapter 2 Unit – II: Chapter 4 Unit – III: Chapter 6,7 Unit – IV: Chapter 8 Unit – V: Chapter 9 Reference Books: P R Vittal, “ Business Mathematics and Statistics ”, Jai Publishers,2016. | |
| Course Outcomes | On completion of the course, students should be able to CO1: understand the Simple interest and Compound interest concepts, CO2: understand the applications of Matrix concepts, CO3: understand the applications of differentiation in business, CO4: understand the uses in Economics, CO5: understand the concept of linear programming problem. | |

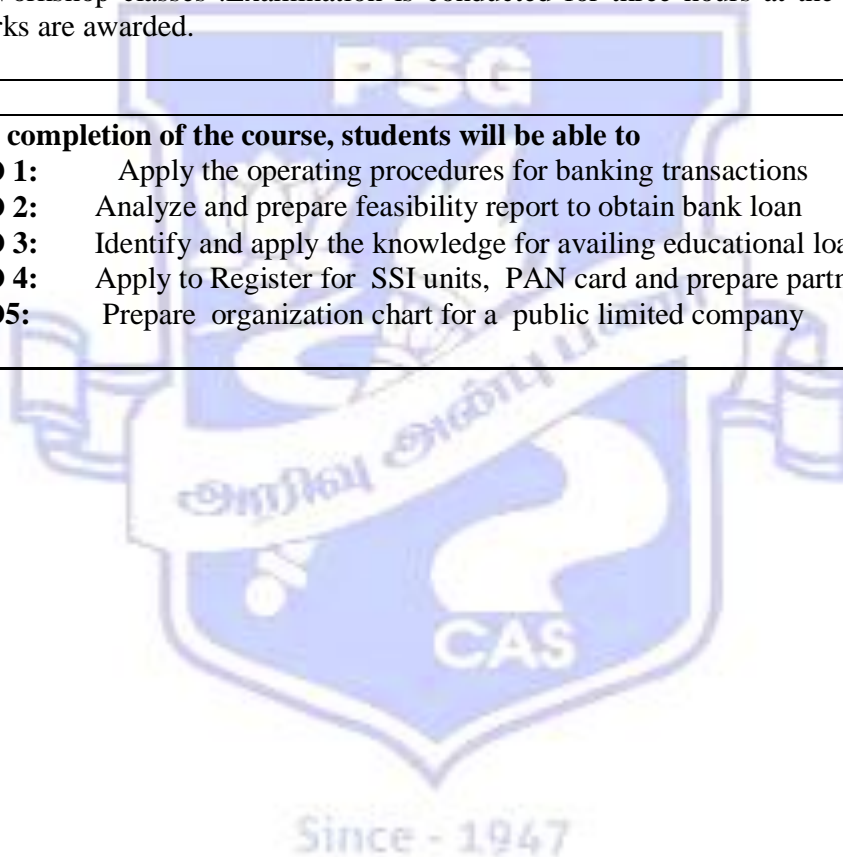
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|--|--|-----------------|---------------------|
| Course Code | 18CRM04 | | |
| Title | FINANCIAL ACCOUNTING II | | |
| Class | I B.Com (RM) | Semester | II |
| Course Objectives | <p>The Course aims to</p> <ul style="list-style-type: none"> <input type="checkbox"/> Familiarize the students the accounting treatment applicable to branches and departmental accounts. <input type="checkbox"/> Impart knowledge on accounting treatment related to Hire purchase transactions. <input type="checkbox"/> Develop knowledge to deal with Admission, Retirement of partners in a partnership concern. <input type="checkbox"/> Expose the students the process of payment in the event of Death of partners and accounting entries related to sale of partnership firm to a company. <input type="checkbox"/> Build knowledge on the process of dissolution and its accounting treatment in the partnership business. | | |
| UNIT | Content | | No. of Hours |
| I | Branch Accounts and Departmental Accounts Branch not keeping full System of Accounting - Debtors System - Stock and Debtors System - Branches keeping full System of Accounting (excluding Foreign Branches) – Departmental accounts | | 14 |
| II | Accounting for Hire Purchase System and Installment System Entries in the books of Hire Purchaser and Hire Vendor-Default And Repossession Hire Purchase Trading Account – Installment System | | 14 |
| III | Admission and Retirement of Partners 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. | | 14 |
| IV | Death of Partners and Sale of Partnership Firms Death of partners – Mode of payment – Ascertainment of Deceased Partner Share of profits – Joint Life Policy – Sale of Partnership Firm to a Company. | | 15 |
| V | Dissolution 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 | | 15 |
| Distribution of Marks : 80% Problems and 20% Theory | | | |
| References | <p>Text Book</p> <ol style="list-style-type: none"> 1. Jain S.P. and Narang K.L, “Advanced Accountancy” 12th Ed., Volume I , Kalyani Publishers, New Delhi, 2014 <p>Reference Books</p> <ol style="list-style-type: none"> 1. Gupta R.L.and Radhasamy,“Advanced Accountancy”, 5th Ed., Sultan Chand and Sons ,New Delhi, 2012 2. Iyengar S.P, “Advanced Accountancy” 6th Ed., Sultan Chand and Sons, New Delhi. | | |
| Course Outcomes | <p>On completion of the course, students will be able to</p> <p>CO 1: Prepare accounts for branches and departmental accounts.</p> <p>CO 2: Apply the knowledge of accounting in business for Hire purchase business.</p> <p>CO 3: Calculate the share of partners at the time of Admission and Retirement.</p> <p>CO 4: Find out the deceased partner’s share on death and prepare accounts while converting a firm into a company.</p> <p>CO 5: Prepare accounts on dissolution of a partnership firm.</p> | | |

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|--------------------------------|---|---------------------|-----------|
| Course Code & Title | 18CRM05 MARKETING MANAGEMENT | | |
| Class | I B.Com (RM) | Semester | II |
| Course Objectives | <p>The Course aims to</p> <ul style="list-style-type: none"> □ Remember the marketing concepts and its environment. • Expose the students on the steps and challenges involved in product planning, pricing and promotion. • Build an understanding about market segmentation and channels of distribution. • Familiarize the marketing strategies for industrial products, consumer products and services. • Discuss the scope of rural marketing and marketing research. | | |
| UNIT | Content | No. of Hours | |
| I | Introduction Origin of Marketing – Meaning - Features of Modern Marketing – Nature & Scope of Marketing - Functions of Marketing - Approaches to the Study of Marketing -Marketing Environment – Nature and Types of Marketing Environment. New concepts of Marketing – Role of Marketing in Economic Development. | 8 | |
| II | Product Planning, Pricing and Promotion Product Mix - Elements of Product Policy - Product Life Cycle – New Product Development - Need - Price Mix - Factors Affecting Price Decision - Kinds of Pricing - Pricing of New Products. Branding - Packaging - Labeling - Features - Kinds – Advantages – Promotion Mix - Objectives of Promotion - Kinds of Promotion. | 10 | |
| III | Market Segmentation and Channel Of Distribution Market Segmentation – Bases of Segmentation – Marketing Strategies for Business Success - Marketing Information System. Channel of Distribution - Definition - Kinds of Channels of Distribution - Factors Considered in Selecting Channel - Importance of Channels of Distribution. | 10 | |
| IV | Marketing Strategies for Industrial Products, Consumer Products and Services. 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 - Characteristics of Services - Kinds of Services - Marketing Mix for Services - Strategies for Service Marketing | 10 | |
| V | Rural Marketing and Marketing Research Rural Marketing – Importance – Problems and Constraints – Strategy in developing Rural Markets. Introduction to Marketing Research – Features of Marketing Research – Scope and Objectives of Marketing Research – Importance and Limitations of Marketing Research – Process of Marketing Research. | 10 | |
| References | <p>Text Book: 1.Rajan Saxena, “Marketing Management”, 5th Ed., Mc Graw Hill, New Delhi – 2017.</p> <p>Reference Books: Ramaswamy & Namakumari, “Marketing Management”, 5th Ed., Mc Graw Hill, New Delhi – 2015. 2. C.N.Sontakki, “Marketing Management “ 7th Ed., Kalyani Publishers - 2016 3. Michael J. Etzel, Bruce, J. Walker “Marketing” Mc Graw Hill, New Delhi – 2010.</p> | | |
| Course Outcomes | <p>On completion of the course, students will be able to</p> <p>CO 1: Recollect the marketing concepts and analyze the role of marketing in the economic development.</p> <p>CO 2: Build knowledge on strategies pertaining to product planning, pricing and promotion.</p> <p>CO 3: Gain knowledge on market segmentation strategies and analyze the various channels of distribution for effective marketing.</p> <p>CO 4: Evaluate the marketing strategies for industrial products, consumer products and services.</p> <p>CO 5: Identify the importance of rural marketing and marketing research.</p> | | |

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|--------------------------|---|-----------------|-------------------|
| Course Code | 18COU06 | | |
| Title | PRACTICE WORKSHOP-I | | |
| Class | I B.Com (RM) | Semester | I & II |
| Course Objectives | The Course aims to <ul style="list-style-type: none"> <input type="checkbox"/> Familiarize the KYC norms for opening savings account in a bank <input type="checkbox"/> <input type="checkbox"/> Provide practical knowledge on operating procedures, e-banking procedures and preparation of feasibility report to obtain bank loan <input type="checkbox"/> Expose the students the procedure for availing educational loan <input type="checkbox"/> <input type="checkbox"/> Build knowledge on SSI registration, PAN card and partnership deed <input type="checkbox"/> <input type="checkbox"/> Impart Knowledge on organization structure of a public limited company | | |

Exercises have been developed based on the theoretical subjects taught in the class and practice is given in the Practice Workshop classes .Examination is conducted for three hours at the end of the second semester and marks are awarded.

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|------------------------|---|
| Course Outcomes | On completion of the course, students will be able to <ul style="list-style-type: none"> CO 1: Apply the operating procedures for banking transactions CO 2: Analyze and prepare feasibility report to obtain bank loan CO 3: Identify and apply the knowledge for availing educational loan CO 4: Apply to Register for SSI units, PAN card and prepare partnership deed CO5: Prepare organization chart for a public limited company |
|------------------------|---|



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|--|--|-------------------|-----------|
| Course Code & Title | 18CSU06/18COU07/18COC05/18COE07/18CRM07/18AFU07/18FSU07/18FTU07/18BPU07/18CBI07 | STATISTICS | |
| Class | I B.Com (Corp & Commerce) | Semester | II |
| Course Objectives: The course aims to | | | |
| <ul style="list-style-type: none"> • Understand the basic concepts of Statistics in relation to business environment. • Provide the methodology and scope of various modes of presentation of data. • Compute measures of location of variation and its relative measures. • Understand the relationships between the variables using Correlation and Regression. • Highlight the important logic and methodology for calculation of various index numbers. | | | |

SYLLABUS

| UNIT | CONTENT | No. of Hours |
|------|---|--------------|
| I | Statistics - Origin, Meaning, Characteristics, Functions, Uses and Limitations of Statistics - Statistical Investigation - Questionnaire: Meaning – Preparation of Questionnaire – Data Collection - Primary and Secondary Data – Merits and Demerits. | 12 |
| II | Classification and Tabulation of data- Meaning - Formation of Frequency tables – Grouped and Ungrouped data. Diagrammatic representation of Statistical Data - Types of Diagrams – simple , multiple and percentage bar diagram and pie chart - Graphical representation - Histogram – Frequency polygon - Frequency curve – Ogives – Simple Problems. | 12 |
| III | Measures of Central Tendency -Mean, Median and Mode – Merits and Demerits - Measures of Dispersion: Range, QD, SD and coefficient of variation– Merits and Demerits - Simple Problems. | 12 |
| IV | Measures of Skewness - Karl Pearson's co-efficient of skewness and Bowley's co-efficient of skewness. Correlation- Scatter diagram method - Karl Pearson's co-efficient of correlations and Spearman's Rank co-efficient of correlations - Simple Problems. Regression: Definition – Uses - regression lines- regression equations- properties (statement only)- Simple Problems. | 12 |
| V | Index Numbers - 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 constructions of index numbers - Simple Problems. | 12 |

Note: 60% Problems and 40% Theory

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| References: |
| Text Books: |
| <ol style="list-style-type: none"> 1. Business Mathematics and Statistics , Navnitham P.A., Jai Publishers, 2012. 2. Business Statistics , J.K. Sharma, Vikas Publishing House Pvt Ltd, 4th Edition, 2014. 3. Business Mathematics and Statistics, P.R.Vittal, Margham Publications; 6 edition 2012. |
| Reference Books: |
| <ol style="list-style-type: none"> 1. Business Statistics – P.N . Jani, PHI learning Pvt Ltd, 2014. 2. Fundamental of Business Statistics – J.K. Sharma, Dorling Kindersley Pvt Ltd, 2010. |

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| Course Outcomes: |
| On completion of the course, students should be able to |
| <ul style="list-style-type: none"> • Understand the use of Statistics and business • Visualized, interpret and summarized data . • Use graphical representation and descriptive Statistics for business application • Study relationship between variables using Correlation and regression. • Construct and interpret index numbers. |

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|--------------------------|--|-----------------|------------|
| Course Code | 18COU08/18COC08/18COE08/18AFU08/18CRM08/18BPU08/18FTU08/18FSU08/18CBI08 | | |
| Title | COST ACCOUNTING | | |
| Class | II B.Com (RM) | Semester | III |
| Course Objectives | <p>The course aims to</p> <ul style="list-style-type: none"> • Develop knowledge on Costing Concepts. • Provide knowledge for Controlling Material Cost in a Manufacturing Sector. • Build knowledge on Labour Cost and Overheads. • Impart knowledge about different Methods of Costing for various Industries. • Gain an understanding about Process Costing and Reconciliation Statement. | | |

| UNIT | Content | No. of Hours |
|-------------|--|---------------------|
| I | Introduction 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 – Collection of Cost – Classification of Cost as per CAS -1 - Cost Statement – Tenders and Quotations. | 12 |
| II | Material Control 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 – Standard Price – Introduction to CAS-6. | 15 |
| III | Accounting for Labour Cost and Over heads 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 – Introduction to CAS-7. Overheads Allocation – Apportionment and Absorption – Machine Hour Rate - Introduction to CAS-3. | 15 |
| IV | Methods of Costing, Cost Reports and Cost Audit Operating Costing – Unit Costing – Job and Contract Costing – Cost Reports, Cost Audit. | 15 |
| V | Process Costing and Reconciliation of Cost & Financial Accounts. Process Costing – Normal Loss – Abnormal Loss – Abnormal Gain - Inter Process Profit – Accounting of By Products and Joint Products – Reconciliation of Cost and Financial Accounts. | 15 |

Distribution of Marks:80% Problems and 20% Theory

| | |
|------------------------|--|
| References | <p>Text Book</p> <ol style="list-style-type: none"> 1. Jain .S.P. and Narang .K.L, “Cost Accounting” 25th Ed., Kalyani Publishers, New Delhi, 2016. <p>Reference Books</p> <ol style="list-style-type: none"> 1. Pillai R.S.N. and Bagavathi V, “Cost Accounting”, Sultan Chand & Sons, New Delhi, 2016. 2. Iyengar S.P., “Cost Accounting”, Sultan Chand & Sons, New Delhi. 3. Maheswari.S.N. Suneel K. Maheswari CA Sharad K. Maheswari, “Accounting for Management”, 3rd Ed., Vikas Publication, New Delhi, 2014. |
| Course Outcomes | <p>On completion of the course, students will be able to</p> <p>CO1: Apply the Costing Concepts.</p> <p>CO2: Identify Appropriate Methods to control the Material Wastage.</p> <p>CO3: Apply Suitable Methods for calculating the wages for labourers.</p> <p>CO4: Prepare Cost Report.</p> <p>CO5: Apply knowledge for preparing Reconciliation Statement.</p> |

| | | | |
|--------------------------|--|-----------------|-----|
| Course Code | 18COU09/18COC09/18COE09/18AFU09/18CRM09/18FTU09/18FSU09/ | | |
| Title | 18CBI09 INCOME TAX | | |
| Class | II B.Com (RM) | Semester | III |
| Course Objectives | The Course aims to <ul style="list-style-type: none"> • Build knowledge on basic concepts of Income Tax. • Provide knowledge for calculating Income from salary and House property. • Familiarize the Tax Provisions for Business Income and Capital Gains. • Impart knowledge for computing Income from Other Sources and Gross Total Income. • Comprehend the system of Tax Administration in India. | | |

| UNIT | Content | No. of Hours |
|--|---|--------------|
| 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. | 12 |
| 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. | 15 |
| 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. | 15 |
| 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. | 15 |
| V | Tax Administration Income Tax Authorities – CBDT – Powers – Assessing Officer – Powers -Provisions Relating to Search and Seizure, Procedure for Self Assessment - Best Judgment Assessment – Centralized Processing Centre. | 15 |
| Distribution of Marks: 60% Problem and 40% Theory | | |

| | |
|------------------------|---|
| References | Text Book 1. Gaur.V.P and Narang D.B, “Income Tax Law and Practice”, Current Edition., Kalyani Publishers, New Delhi. Reference Books 1. Dinkar Pagare, “Law and Practice of Income Tax”, Current Edition., Sultan Chand & Sons, New Delhi 2. Dr.Mehrotra H.C, “Income Tax Law and Accounts”, Current Edition., Sahitya Bhawan Publications, Agra. |
| Course Outcomes | On Completion of the Course, Students will be able to CO1: Apply the concepts for determining the Residential Status of an Assessee. CO2: Calculate Income from Salary and House property. CO3: Compute Income from Business and Capital Gains. CO4: Compute the Gross Total Income of an Assessee. CO5: Know the Procedures for Assessment. |

| | | | |
|------------------------------|--|-----------------|------------|
| Course Code Title | 18COU10/18AFU10/18CRM10/18BPU10/18FTU10/18FSU10/18CBI10 COMPUTER PRACTICAL I - BUSINESS DATA PROCESSING | | |
| Class | II B.Com (RM) | Semester | III |
| Course Objectives | The course aims to <ul style="list-style-type: none"> • Understand features of MS word. • Provide knowledge on the mathematic computation using MS Excel. • Expose the various utilities in MS Power point. • Familiarize various features in MS Excel. • Comprehend the SPSS for Data Analysis. | | |

Ex. No

Exercises

MS WORD

- 1 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 Preparation of Wage Sheet (With Assumed Values)
[Table – Sorting – Text Box – Text Direction – Auto Format – Auto Sum]
- 3 Draft a Letter to the Share Holder for Annual General Meeting
Mail Merge – Mailing Labels

MS EXCEL

- 4 Prepare a Flexible Budget using the following information
The cost of an article at a capacity level of 5000 units is given under. For a valuation of 2% in capacity above and below this level the individual items vary as indicated below:

| Particulars | ₹ | |
|--------------------------|----------|--------------|
| Material Cost | 25,000 | 100% Varying |
| Labour Cost | 15,000 | 100% Varying |
| Power | 1,250 | 80% Varying |
| Repairs And Maintenance | 2,000 | 75% Varying |
| Stores | 1,000 | 100% Varying |
| Inspection | 500 | 20% Varying |
| Depreciation | 10,000 | 100% Varying |
| Administration Overheads | 5,000 | 25% Varying |
| Selling Overheads | 3,000 | 25% Varying |

Cost Per Unit Is Rs.12.55

Find The Cost of Production at Levels of 4,000 and 6,000 Units.

- 5 Prepare a Chart using Chart Wizard for the Sales of a Manufacturing Company made during 2010 – 2018. Create various types of Charts with examples.

Logical Function

- 6 Use IF Function to assign letter grade to numbers referred by the Name, Average Score for the marks scored by the Students.

| If Average Score is | Then Return |
|----------------------------|--------------------|
| Greater Than 89 | A |
| From 80 To 89 | B |
| From 70 To 79 | C |
| From 60 To 69 | D |
| Less Than 60 | F |

7 **Financial Functions**

Future value

Calculate future value from the following information.

Suppose you want to save money for a special project occurring a year from now. You deposit ₹1,000 into a savings account that earns 6% annual interest compounded monthly (monthly interest of 6%, 12%). How much money will be in the account at the end of 12 months?

Present value

Suppose you are thinking of buying an insurance annuity that pays ₹500 at the end of every month for the next 20 years. The cost of annuity is ₹60,000 and the money paid out will earn 8%. Using the PV function determine whether this would be a good investment.

8 **Bond Valuation**

Government of India is planning to issue a deep discount (Zero Coupon) bond with the face value of ₹ 25000 at the end of 10 years. The planned yield for the investors is 12%. What would be the issue price of the deep discount bond? If the proposed issue price of the bond is ₹ 7,500 what yield would it offer to the subscribers on redemption of the bond?

9 **EMI**

a) Calculate the EMI for ₹1,00,000 home loan at an annual rate of 8 % that you must pay off in 12 months.

b) Using **Table Function**

Forecast values with what if analysis - Interest at 10%

i) Number of months 120 ii) Amount of loan ₹10,00,000

The EMI is (₹ xxxxxxx)

Calculate the EMI at 9% 9.5% 10% 10.25%

Number of months being 60, 120, 180, 240

10 **Scenario**

The following is the Total cost for direct wages being ₹ 10,000. Calculate the total under the following circumstances; If the direct wages is (1) ₹ 12,000 (2) ₹ 14,000 (3) ₹ 16,000. Prepare the Scenario Summary :

| | |
|---|---------------|
| | ₹ |
| Direct Material | 50,000 |
| Direct Wages | 10,000 |
| Prime cost | 60,000 |
| Add: Factory Expenses- 20% of Direct wages | 2,000 |
| Factory cost | 62,000 |
| Add: Distribution expenses 5% of Direct wages | 500 |
| Total cost | 62,500 |

11 **Data**

The following are the database relating to employees. Sort on the basis of department and then on the basis of the name.

| Name | Designation | Departments | Salary (₹) |
|--------|-------------|-------------|------------|
| Akshay | Manager | Accounts | 20,000 |
| Ramya | Officer | Accounts | 5,000 |
| Deepa | Manager | Finance | 20,000 |
| Pinky | Officer | Finance | 6,000 |
| Ram | Manager | Marketing | 25,000 |

Auto Filter to filter the following

1. Employees of Accounts Department
2. Designation being Manager
3. Salary >5000 or <25000.

Advanced filter to filter

1. Department Accounts and Finance
2. Department Accounts and Finance with salary >₹5000 or <₹20000

Validation Salary entered should be >= ₹ 5000 and <= ₹25000.

Subtotal Calculate the total salary of each department.

12. **Use V lookup Function**

| Employee Id | Level |
|-------------|-------|
| S0320 | ? |
| S0620 | ? |
| S0714 | ? |
| S0512 | ? |
| S0300 | ? |

| Employee Id | Employee Name | Monthly Sales | Level |
|-------------|---------------|---------------|-------|
| S0121 | Anu | 20,000 | C |
| S0200 | Abi | 10,000 | A |
| S0320 | Raju | 40,000 | B |
| S0440 | Kavi | 30,000 | B |
| S0620 | Kavi | 25,000 | B |
| S0714 | Charu | 35,000 | B |
| S0300 | Lekha | 60,000 | A |
| S0521 | Latha | 50,000 | A |
| S0611 | Abi | 45,000 | A |
| S0800 | Ram | 30,000 | B |

13. **Use H Lookup Function**

| EMP NO => | A | B | C | D | E | F | G | H | I | J |
|--------------|--------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| Basic Salary | 5000 | 4750 | 4250 | 4000 | 3750 | 3500 | 3500 | 3250 | 3000 | 2750 |
| HRA | 3000 | 2850 | 2550 | 2400 | 2250 | 2100 | 2100 | 1950 | 1800 | 1650 |
| Conveyance | 2000 | 1900 | 1700 | 1600 | 1500 | 1400 | 1400 | 1300 | 1200 | 1100 |
| Total | 10000 | 9500 | 8500 | 8000 | 7500 | 7000 | 7000 | 6500 | 6000 | 5500 |

| EMP NO=> | TOTAL SALARY |
|----------|--------------|
| A | ? |
| B | ? |
| H | ? |
| J | ? |
| E | ? |

POWER POINT

- 14 Create a Slide Show Showing about the Activities of the Commerce Department.
- 15 Create a Slide Show Presentation for the Advertisement of a Company's Product.

MS ACCESS

- 16 Prepare a Table in Access for
Book (Book_id, Title, Pub_Name, Price)
Author (Book_id, Author_Name, Phone, Address)
Borrower (Card_No, Book_id, Issue_Date, Due_Date)

- 17 Make a Query to the following list and Present in the form of Report
Query Title of Books whose price is Greater Than 1000
Query Title of Books written by Sultan
Query Borrower Card Number of those who borrowed from 1-1-19 to 31-1-19
Update Price by 5%
Delete Books of Kalyani Publishers

SPSS PACKAGE

18 a) Creating and Editing a Data file

Enter the Data in the Variable view, label the values and measure the data as Nominal, Ordinal and Ratio Scale. Export the data from Excel and save it for analysis in SPSS and calculate the frequencies.

b) Chart

Create various charts using SPSS with imaginary values.

The following data sheet has been related to the personal factors relating to a study of the population who are at the risk of accidents.

| Respondents | Age Category | Gender | Accidents | Population at Risk |
|-------------|--------------|--------|-----------|--------------------|
| 1 | Under 21 | Female | 57997 | 198522 |
| 2 | Under 21-25 | Female | 57113 | 203200 |
| 3 | Under 26-30 | Female | 54123 | 200744 |
| 4 | Under 21 | Male | 63936 | 187791 |
| 5 | Under 21-25 | Male | 64835 | 195714 |
| 6 | Under 26-30 | Male | 66804 | 208239 |

Calculate the Mean, Median and Standard Deviation for the above study.

Since - 1947

- 19 Calculate the Correlation for the following data relating to the sales of different types of firm.

| Respondents | Sales (in ₹ '000) | Size of the Firm | Type of the Firm |
|-------------|-------------------|------------------|------------------|
| 1 | 65.00 | Large | Computer |
| 2 | 28.00 | Medium | Finance |
| 3 | 134.00 | Large | Marketing |
| 4 | 58.00 | Large | Others |
| 5 | 7.50 | Very Small Firm | Computer |
| 6 | 7.00 | Very Small Firm | Others |
| 7 | 9.00 | Very Small Firm | Finance |
| 8 | 35.50 | Medium | Marketing |
| 9 | 6.00 | Very Small Firm | Marketing |
| 10 | 248.00 | Large | Finance |
| 11 | 296.00 | Large | Others |
| 12 | 38.50 | Medium | Computer |
| 13 | 9.00 | Very Small Firm | Computer |

- 20 Calculate the Regression for the following study relating to the treatment cost of diabetics and the patients income level.

| Age (years) | Glucose Level | Income Level (₹) | Treatment Cost (₹) |
|-------------|---------------|------------------|--------------------|
| 43 | 6.3 | 31,477 | 2,630 |
| 44 | 7.6 | 32,390 | 7,706 |
| 27 | 7.2 | 42,748 | 1,430 |
| 29 | 6.2 | 45,230 | 6,397 |
| 20 | 8.7 | 28,689 | 9,112 |
| 51 | 6.1 | 36,796 | 3,562 |
| 25 | 6.4 | 28,953 | 3,165 |
| 27 | 5.9 | 35,815 | 5,621 |
| 38 | 8.2 | 33,551 | 16,179 |
| 53 | 7.5 | 51,080 | 3,852 |
| 42 | 5.7 | 76,640 | 12,616 |
| 43 | 6.3 | 31,477 | 2,630 |
| 44 | 7.6 | 32,390 | 7,706 |
| 44 | 7.6 | 32,390 | 7,706 |

| Course Outcomes | On completion of the course, students will be able to |
|-----------------|--|
| | CO1: Draft Business letters, using features of MS Word. |
| | CO2: Compute various application of business using MS Excel for Managerial decisions. |
| | CO3: Develop Effective Business presentation using Power point. |
| | CO4: Administer DBMS effectively. |
| | CO5: Apply the SPSS packages for Data Analysis. |

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|--------------------------|--|-----------------|----------|
| Course Code Title | 18COU20/18COC22/18CRM11/18FTU20/18FSU20/18CBI20 BUSINESS COMMUNICATION | | |
| Class | III B.Com (RM) | Semester | V |
| Course Objectives | The Course aims to <ul style="list-style-type: none"> • Understand the Principles of Effective Business Communication. • Comprehend the essentials of Effective Business Letters. • Build necessary skills to Communicate within the Organisation. • Familiarize the elements of External Communication. • Understand the various Channels of Communication. | | |

| UNIT | Content | No. of Hours |
|------------------------|--|---------------------|
| I | Introduction Communication – Meaning – Objectives – Process – Importance - Types – Barriers to Communication – Characteristics of Good Communication System. | 12 |
| II | Oral and Written Communication 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 a Business Letter. | 12 |
| III | Internal Communication Office Orders – Memo – Proposal – Solicited, Unsolicited – Report Writing – Importance – Types of Report – Circulars – Agenda – Resolution – Minutes. | 12 |
| IV | External Communication Enquiries – Offers – Quotation – Complaints and Adjustments - Circular Letter – Sales Letter – Bank and Insurance Correspondence. | 12 |
| V | Channels of Communication Tele and Video Conferencing – Placing Telephone Calls - Telephone Etiquette – Mobile Phone – FAX - Voice Mail - e-mail – Advantages – Communicating with the e-mail Messages – Essential Elements in Writing Messages. | 12 |
| References | Text Book 1. Rajendra Pal and Korlahalli J.S, “Essentials of Communication”, 13 th Revised Ed., Sultan Chand and Sons, New Delhi, 2017. Reference Books 1. Raymond V. Lesikar , “Basic Business Communication”, 13 th Ed., Tata McGraw Hill Public Company Ltd, New Delhi, 2017. 2. Lesikar RV, “Basic Business Communication”, Tata Mc Graw Hill Publishing Company, New Delhi, 2016. 3. Dinkar Pagare, “Principles of Management”, 6 th Ed., Sultan Chand & Sons, New Delhi, 2018. | |
| Course Outcomes | On completion of the course, students will be able to CO1: Apply the Principles of Communication in Business Correspondence. CO2: Draft Business Letters and understanding the Structure of Letter Writing. CO3: Apply the various Methods of Internal Communication. CO4: Use the various skills in External Communication. CO5: Effectively use the various Channels of Communication. | |

| | | | |
|--------------------------|--|-----------------|------------|
| Course Code | 18COC13/18COE13/18AFU12/18CRM12 | | |
| Title | 18FSU12/18FTU12/18BPU12/18CBI12 BUSINESS ECONOMICS | | |
| Class | II B.Com (RM) | Semester | III |
| Course Objectives | The Course aims to <ul style="list-style-type: none"> • Analyse the role of Economics in Business Applications. • Understand the impact of changes in Demand due to changes in Price and Income. • Understand and apply the Production and Supply Analysis to relevant Business conditions. • Apply the concepts of Cost, Revenue and Output Relationship in Business. • Create Awareness about Pricing under Different Market Structures. | | |

| Unit | Content | No. of Hours |
|-------------------|--|---------------------|
| I | Introduction to Business Economics Business Economics – Meaning – Nature and Scope – Significance of Business Economics– Relationship of Business Economics and other Disciplines – Objectives of Business Firms – Profit Maximization – Welfare Goals – Decision Making in Business– Business Cycles – Characteristics – Phases – Effects of Business Cycles – Measures to Control Business Cycle – Corporate Social Responsibilities of Business. | 12 |
| II | Demand Analysis Demand - Meaning – Demand Schedule and Demand Curve – Law of Demand – Factors influencing Demand – Types of Demand – Exceptions to the Law of Demand – Elasticity of Demand – Price, Income and Cross Elasticity of Demand – Demand Forecasting – Methods of Demand Forecasting. | 12 |
| III | Production Function and Supply Analysis Production Function – Isoquants – Properties of Isoquants – Law of Variable Proportions – Returns to Scale. Supply – Meaning – Supply Schedule – Supply Curve – Law of Supply – Determinants of Supply. | 12 |
| IV | Cost Concepts & Revenue Analysis for Business Types of Cost – Fixed – Variable – Direct and Indirect– Historical – Average Cost – Marginal Cost – Relationship of Marginal Cost to Average Cost – Long-run and Short- run Average Cost Curves. Revenue – Average Revenue – Marginal Revenue – Break - Even Analysis – Determination of Break-Even Point. | 12 |
| V | Market Structure, National Income, Inflation Meaning – Types of Market – Features and Price and Output Determination of Perfect Competition, Monopoly, Oligopoly and Monopolistic Competition – Economic Growth and Economic Development – National Income – Definition and Concepts: Gross Domestic Product (GDP) – Gross National Product (GNP) – Net National Product (NNP) – Per Capita Income (PCI) – Disposal Personal Income (DPI) – Inflation – Meaning and Types. | 12 |
| References | Text Book: 1. Sundharam K P M & Sundharam E N, Business Economics, S. Chand Publications, New Delhi, 2010. Reference Books: 1. Sankaran. S, “Business Economics”, 4th Edition., Margham Publications, Chennai, 2007. 2. Dr Ahuja.H.L, “Business Economics”, 12 th Edition, S. Chand & Company Pvt. Ltd., New Delhi, 2016. 3. Dr.Chaturvedi D.D, Dr.Gupta S.L, “Business Economics Theory & Application”, 3 rd Edition, International Book House Pvt. Ltd, New Delhi, 2011 4. Chopra P.N, “Business Economics”, 6 th Edition, Kalyani Publishers, New Delhi, 2006. | |

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|------------------------|--|
| Course Outcomes | On completion of the course, students will be able to CO 1: Identify and apply the concept of Economics in Business Decision Making. CO 2: Forecast the Market Demand for the Product. CO 3: Analyse the changes in output due to changes in Factors of Production. CO 4: Estimate the Break-Even Point in Business. CO 5: Determine the Equilibrium Point under Different Market Structures. |
|------------------------|--|



Since - 1947

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| Course Code | 18COU13/18COC14/18COE14/18AFU13/18CRM13/18BPU13/18FTU13 | | |
| Title | 18FSU13/18CBI13 CORPORATE ACCOUNTING – I | | |
| Class | II B.Com (RM) | Semester | IV |
| Course Objectives | <p>The course aims to</p> <ul style="list-style-type: none"> • Understand the Accounting entries relating to Issue of shares and debentures of Companies. • Gain an understanding of the procedure for Redemption of shares and debentures. • Provide knowledge in preparation of the Final Accounts of the Company. • Impart knowledge on valuing shares and goodwill of the company and identify the steps in Liquidation of Companies. • Familiarize the Accounting procedures for Electricity Companies. | | |

| UNIT | Content | No. of Hours |
|-------------|---|---------------------|
| I | Issue of Shares Shares – Introduction - Issue of Shares - Equity Shares - Preference Shares – Issue at Par, Premium and Discount - Over Subscription - Pro-rata Allotment - Forfeiture and Reissue of Shares - Underwriting of Shares. | 15 |
| II | Redemption of Shares, Issue and redemption of debentures Redemption of Preference Shares – Bonus issue – Rights issue – Debentures – Introduction - Issue of Debentures – Own Debentures - Redemption of Debentures - Par and Premium - Sources of Redemption – Sinking Fund Method and Insurance Policy Method - Capital Redemption Reserve. | 15 |
| III | Final Accounts of Companies Company Final Accounts – Profit & Loss Account – Balance Sheet - Calculation of Managerial Remuneration - Profit Prior to Incorporation. | 15 |
| IV | Valuation of Goodwill & Shares and Liquidation of Companies Goodwill – Factors affecting goodwill – Need for Goodwill valuation - 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. | 15 |
| V | Double Accounts System 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) | 12 |

Distribution of Marks:80% Problems and 20% Theory

| | |
|------------------------|---|
| References | <p>Text Book</p> <ol style="list-style-type: none"> 1. S.P .Jain & K.L. Narang, “Advanced Accountancy”, 21st Ed., Kalyani Publications, New Delhi, 2017. <p>Reference Books</p> <ol style="list-style-type: none"> 1. Gupta. R.L and Radhaswamy. M, “Corporate Accounting”, 1st Ed., Sultan Chand & Sons, New Delhi, 2013. 2. Reddy. T.S. and Murthy. S, “Corporate Accounting”, 6th Ed., Margham Publications, Chennai, 2015. 3. Maheshwar. S.N. and Suneel K. Maheswari, “Corporate Accounting”, 5th Ed., Vikas Publications, New Delhi, 2009. 4. Goyal. V.K, “Corporate Accounting”, 1st Ed., Excel Book, New Delhi, 2008. |
| Course Outcomes | <p>On completion of the course, students will be able to</p> <p>CO1: Recall the Accounting entries for Issue of Shares and Debentures in a Company.</p> <p>CO2: Follow the Accounting Procedure for Redeeming Shares and Debentures.</p> <p>CO3: Prepare Final Accounts as per the Provisions of the Companies Act.</p> <p>CO4: Value the Shares and Goodwill of the Company and prepare Accounts in the Process of Liquidation.</p> <p>CO5: Apply the knowledge of Accounting with respect to Electricity Companies.</p> |

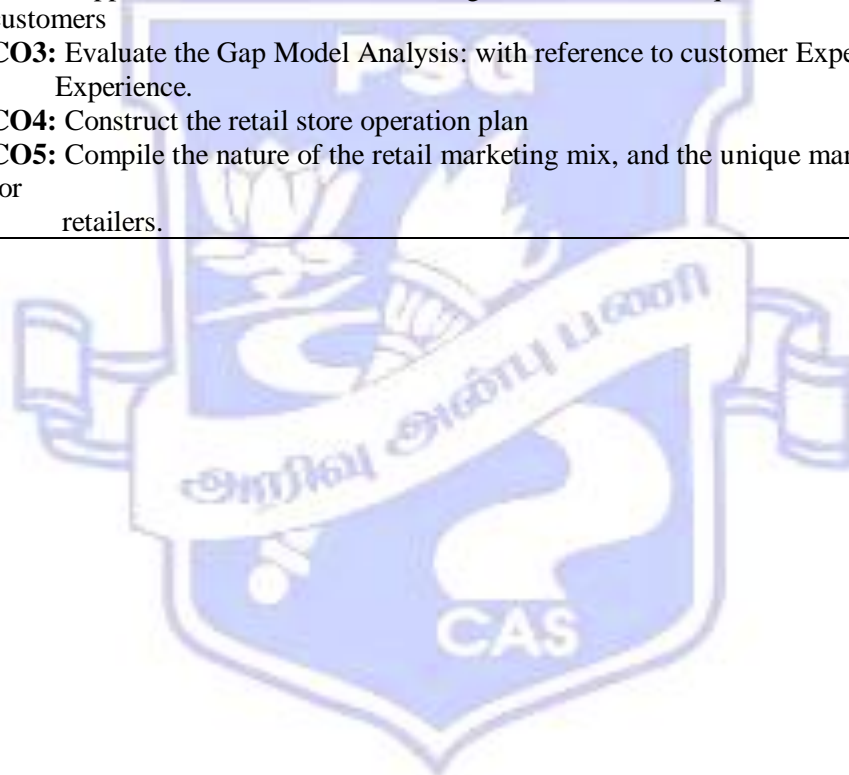
| | | | |
|--------------------------|--|-----------------|-----------|
| Course Code Title | 18COU14 /18AFU14/18CRM14/18FSU14 BUSINESS LAW | | |
| Class | II B.Com (RM) | Semester | IV |
| Course Objectives | The course aims to <ul style="list-style-type: none"> • Provide the basic knowledge about the various Concepts of Business Laws. • Gain an understanding with respect to Laws relating to Agreements. • Familiarize the concepts relating to Bailment and Pledge. • Impart knowledge on Sale of Goods Act. • Understand the need for Consumer Protection and the Right of Information Act. | | |

| UNIT | Content | No. of Hours |
|------------------------|---|---------------------|
| I | Introduction Business Law – Meaning – Sources – Contract – Definition –Essential Elements – Types of 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. | 15 |
| II | Law Relating To Agreements 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. | 15 |
| III | Bailment and Pledge 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 - Relation of Principal with Third Parties – Personal Liability of Agent – Termination of Agency. | 15 |
| IV | Sale of Goods Act 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. | 15 |
| V | Consumer Protection Act and Right to Information Act Definition – Significance of Consumer Protection Act - Objectives of the Act – Consumer – Definition – Rights of consumer – Consumer Protection Council – Consumer Dispute Redressal Agencies – Right to Information Act – Definition – Procedure for Obtaining Information – Exemption from Disclosure of Information. | 12 |
| References | Text Book Kapoor N.D., “Elements of Mercantile Law”, 15 th Ed., Sultan Chand & Sons, New Delhi, 2010. Reference Books Pillai. R.S.N and Bhagavathi, “Business Law”, 1 st Ed., S. Chand, New Delhi, 1999. Tulsian P.C., “Business Law”, 2 nd Ed., Tata McGraw – Hill Publishing Company Limited, New Delhi, 2008. Tejpal Shet, “Business Law”, 2 nd Ed., Pearson Publications, New Delhi, 2012. Rohini Aggarawal, “Mercantile and Commercial Law”, Taxmann’s Publication, New Delhi, 2014. | |
| Course Outcomes | On completion of the course, students will be able to CO1: Recall the basic concept of Laws. CO2: Apply the knowledge about the Laws relating to Agreement. CO3: Demonstrate the concept relating to Bailment and Pledge. CO4: Apply the knowledge gained in the Sale of Goods. CO5: Perceive the knowledge about the Rights of Consumers. | |

| | | | |
|--------------------------|---|-----------------|-----------|
| Course Code | 18CRM15 | | |
| Title | RETAIL MANAGEMENT | | |
| Class | II B.Com (RM) | Semester | IV |
| Course Objectives | <p>The Course aims to</p> <ul style="list-style-type: none"> • Expose the students to understand the concepts of retailing • Develop the retail strategy • Familiarize the various Retail services • Build the knowledge towards retail store operations • Impart the knowledge of retail marketing mix | | |

| UNIT | CONTENT | No. of Hours |
|-------------|---|---------------------|
| I | <p>Introduction to Retail Retail – Meaning - The Emergence of the Retailer -Function of a Retailer - International Retail Market - Retail as a Career - Retail in India - Drivers - Challenges - Phases of Growth of Retail Markets - Classification of Retail Formats – Marketing Concepts Applied to Retailing – Retail Business Models.</p> | 12 |
| II | <p>Retail 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 – Trading Area Analysis - Steps in Choosing a Retail Location.</p> | 12 |
| III | <p>Retail services and Buying Product Related services – Convenience Related Services – Payment Services – Information Services –Customer Sales Services – The Gap Model Analysis: Expectations and Experience. Retail Buying – Objectives – Retail buying decisions – Product Selection – Category Management – Components - Functions of Retail suppliers – Price in the Retail marketing Mix – Retail Profitability – Long Term and Short Term Pricing Strategies. .</p> | 12 |
| IV | <p>Managing Retail Organization Structure in Retail - Human Resources Function –Measuring Performance- Retail Store Operation - Store Environment - Elements of Retail Operation - Retail Economics – Credit Management – Retail Inventory Management – Physical Perpetual Inventory System- Retail Logistics-Cost Structure- Retail Warehousing –Retail Promotion Strategy - Ethics in Retailing-Retail Stock.</p> | 12 |
| V | <p>Creating and Sustaining Value Retail Marketing Mix – Segmentation Targeting Positioning Approach in Retail - Retail Image - Retail Communication Mix - Customer Service - Importance - Measuring Gaps in Service – Customer Relationship Management in Retail - Personal Selling in Retail. Store Design – Meaning - Importance - Types of Layout -Layout Selection - Visual Merchandising - Methods of Display- Web, Non Store Based Retail – Retail Information System – Quick Response System.</p> | 12 |

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| References | Text Book 1. Swapna Pradhan., “Retailing management Text and Cases”, Tata McGraw-Hill Publishing Company Ltd, New Delhi- 2017. Reference Books 1. Michael levy, Barton A Weitz and Ajay Pandit., “Retailing Management”, Tata McGraw - Hill Education Private Limited, New Delhi,2009. 2. Barry Berman Joel R. Evans., “Retail Management A strategic Approach”, Prentice Hall of India Private Limited, New Delhi,2010. 3. Rose Mary Varley and Mohammed Rafiq., “Principles of Retail Management”, Palgrave Macmillan,2011. |
| Course Outcome | On completion of the course, students will be able to CO1: Understand the evolution of retailing, functions and economic importance of retailing. CO2: Appraise the retailers marketing tools and techniques to interact with their customers CO3: Evaluate the Gap Model Analysis: with reference to customer Expectations and Experience. CO4: Construct the retail store operation plan CO5: Compile the nature of the retail marketing mix, and the unique marketing emphases for retailers. |



Since - 1947

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| Course Code Title | 18COU16/18AFU16/18CRM16/18FTU16/18FSU16 INDIRECT TAXATION | | |
| Class | II B.Com (RM) | Semester | IV |
| Course Objectives | The course aims to <ul style="list-style-type: none"> • Understand the concept of Indirect tax. • Impart the necessity of GST in India. • Perceive the knowledge about supply and valuation in GST. • Facilitate the students to know about the Input Tax Credit, Returns and Refunds. • Gain knowledge about the Customs Act. | | |

| UNIT | Content | No. of Hours |
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| I | Indirect Taxation Constitutional Background of Taxes - Canons of Taxation - Indian Tax System - Types of Taxes – Direct and Indirect Taxes - Features – Problems - Advantages and Limitations - Comparison of Direct and Indirect Tax - Tax Evasion and Avoidance - Causes and Consequences . | 10 |
| II | Goods and Services Tax GST in India – Concept of GST – Conceptual Framework of GST – Historical Background of GST – Subsuming of Taxes- GST Council – Role – Features of GST – Benefits of GST – Limitations of GST – Structure of GST in India: Central GST (CGST) – State GST (SGST) – Integrated GST (IGST). Registration – Person Liable for Registration – Registration Procedure – Registration Process. | 10 |
| III | Supply and Valuation Supply – Meaning - Taxable Supply – Types of Supply - Composite and Mixed Supply – Exempted Supply - Aggregate Turnover - Time of Supply of Goods and Services – Place of Supply. Valuation – Value of Supply – Determinants of Value of Supply – Transaction Value – Valuation of Services – Tax Invoice – Credit and Debit Note – E-Way Bill – Reverse Charge. | 10 |
| IV | Input Tax Credit, Returns and Refunds Input Tax Credit – Eligibility and Condition – Apportionment of Credit and Blocked Credit – Credit in Special Circumstance - ITC Reversal – Input Service Distribution Credit – ISD – Rates and Schedule – Exempted Products. Returns – Introduction – Type of Returns – Furnishing of Returns – Default in Furnishing Returns. | 10 |
| V | Customs Law Customs Law – Introduction – Objectives – Definitions – Levy and Collection of Custom Duty – Types of Customs Duty - Assessment - Import and Export – Valuation of Goods Under Customs Act- Import and Export Procedure – Duty Drawback. | 8 |
| References | Text Book 1. Gupta .S.S, “GST - Laws and Practice”, Taxmans Publications, 2 nd Ed., New Delhi.2019. Reference Books 1. Sareen V.K. and Ajay Sharma, “GST Goods and Service Tax” Kalyani Publishers, Second Revised Edition, 2019, New Delhi. 2. Parameswaran. R. and Viswanathan. P, “Indirect Taxes-GST and Customs Laws”, Kavin Publications, 1 st Ed., 2018, Coimbatore. WEB SITES 1. www.idtc.icaai.org, 2. www.gstindia.com, 3. www.gst.gov.in | |
| Course Outcomes | On completion of the course, students should be able to CO1: Recall the constitutional background of Taxes. CO2: Operate in the GST Platform. CO3: Identify Exempted Supply and calculate the Value of Supply. CO4: Prepare Input Tax Credit Returns. CO5: Apply knowledge on Customs Duty, Import & Export Procedure. | |

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| Course Code | 18COU17/18COC19/18COE19/18AFU17/18CRM17/18BPU17/18FTU17 18FSU17/18CBI17 | | |
| Title | PRACTICE WORKSHOP – II | | |
| Class | II B.Com (RM) | Semester | III & IV |
| Course Objectives | <p>The course aims to</p> <ul style="list-style-type: none"> • Provide practical knowledge to prepare Purchase Requisition, Tender Form and Comparative Statement of Quotations for a Company. • Build knowledge on the filing of documents related to Import and Export Trade. • Familiarize the procedure for opening the Demat Account. • Expose the students the procedure for filing the Insurance Forms related to Life and General Insurance. • Develop knowledge on the ways of Online Purchasing and Online Money Transferring System. | | |

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. (CA : 40 Marks, CE : 60 Marks)

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| Course Outcomes | <p>On completion of the course, students should be able to</p> <p>CO1: Prepare the Purchase Requisition, Tender Form and Comparative Statement of Quotations for a Company.</p> <p>CO2: Apply knowledge on documents to be filed related to Exports and Imports.</p> <p>CO3: Apply the procedure for opening the Demat Trading Account.</p> <p>CO4: Apply the filing procedures for Filing the Life and General Insurance Forms.</p> <p>CO5: Identify and apply the ways of Online Purchasing and Online Money Transferring System.</p> |
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| Course Code | 18CRM18 | | |
| Title | RETAIL BANKING AND INSURANCE | | |
| Class | II B.Com (RM) | Semester | IV |
| Course Objectives | The Course aims to <ul style="list-style-type: none"> • Introduce the retail banking scenario in India • Elaborate the product development and product life cycle • Discuss the various delivery channels of retail products • Describe the nature and scope of insurance • Outline the various life and non life insurance products | | |

| UNIT | CONTENT | No. of Hours |
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| I | Introduction to Retail Banking Bank - Definition – Origin of Banking – Banker Vs Customer – Indian Banking Sector – Functions of Banking - Introduction to Retail Banking – Characteristics - Advantages- Evolution of Retail Banking- Role within the Bank Operations - Applicability of Retail Banking Concepts – Retail Banking Vs Wholesale Banking. | 12 |
| II | Retail Products Retail Products – Product Development Process & Life Cycle – Product Lines of a Banker - Deposit Products - Types - Assets Products – Types- Other Products and Services – Types - Credit Scoring: Meaning- Evolution- Model- Positives and Negatives of Credit Scoring. | 12 |
| III | Marketing of Retail Products Marketing in Retail Banking - Marketing Mix - Delivery Channels: Physical Channels, Electronic Channels - Delivery Models - Customer Relationship Management in Retail Banking: Meaning - Need-Implementation-Benefits - Technology in Retail Banking. | 12 |
| IV | Introduction to Insurance Risk – Types of Risk – Concept of Insurable Risk – Insurance – Meaning and Definition – Nature and Scope – Principles of Insurance: General and Specific Principles – Functions of Insurance – Role and importance of Insurance. | 12 |
| V | Insurance Sector in India Classification of Insurance – Life and Non-Life Insurance - Life Insurance: Definition- Features of Life Insurance Contract – Types of Life Insurance Policies. Non-Life Insurance: Definition – Features of Non Life Insurance Contract – Types of Non Life Insurance Policies - Indian Insurance Industry – IRDA Act- Insurance Intermediaries – Meaning and Definition- Role of Insurance Intermediaries-Recent Trends in Insurance sector. | 12 |
| References | Text Books <ol style="list-style-type: none"> 1. Sethuraman. J., “Retail Banking”, 1st Ed., Indian Institute of Banking & Finance, Macmillan Publishers India Private Limited, Haryana, 2010. 2. Jyotsna Sethi, Nishwan Bhatia., “Elements of Banking and Insurance”, 2nd Ed., Prentice Hall of India Learning Private Limited, New Delhi, 2012. Reference Books <ol style="list-style-type: none"> 1. Mishra M.N, Mishra S.B.,“Insurance Principles and Practice”, 22nd Ed., S. Chand & Company Private Limited, New Delhi, 2016. 2. Gordon. E, Gupta P.K., “Banking and Insurance”, 1st Ed., Himalaya Publishing House, Mumbai, 2012. 3. Nalini Prava Tripathy, Prabir Pal “Insurance Theory and Practice”, 1st Ed., Prentice Hall of India Private Limited, New Delhi, 2006. | |
| Course Outcome | On completion of the course, students will be able to CO1: Develop knowledge on applicability of retail banking concepts. CO2: Understand the different models of credit scoring. CO3: Understand the Marketing mix of retail banking products. CO4: Understand the role and importance on insurance on the economy. CO5: Assess the role of IRDA in Indian insurance industry. | |

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| Course Code | 18COU19/18COC21/18COE21/18AFU19/18CRM19/18BPU19/18FTU19 | | |
| Title | 18FSU19/18CBI19 CORPORATE ACCOUNTING – II | | |
| Class | III B.Com (RM) | Semester | V |
| Course Objectives | The course aims to <ul style="list-style-type: none"> • Acquire the basic knowledge on Amalgamation and Absorption of a Company. • Impart Accounting knowledge on Reconstruction of Companies. • Familiarize Banking Company Accounts. • Expose the Insurance Company Accounts. • Understand the Accounting Procedure for Holding and Subsidiary Companies. | | |

| UNIT | Content | No. of Hours |
|--|--|---------------------|
| I | Amalgamation and Absorption Amalgamation and Absorption – Meaning – Accounting Treatment – Purchase Consideration – Methods of Calculating Purchase Consideration – Accounting Entries. | 15 |
| II | Reconstructions of Companies Reconstruction – External and Internal – Accounting Treatment. | 14 |
| III | Accounts of Banking Companies Bank Accounts (New Format) – Profit & Loss Account – Balance Sheet. | 14 |
| IV | Accounts of Insurance Companies Accounts of Insurance Companies – Life Insurance Company Accounts - Revenue Account and Balance Sheet – Valuation Balance Sheet – Accounts of Fire and Marine Insurance. | 14 |
| V | Accounts of Holding Companies Accounts of Holding Company – Minority Interest - Cost of Control/ Goodwill or Capital Reserve - Capital Profit, Revenue Profit (Excluding Chain Holding) - Consolidated Balance Sheet. | 15 |
| Distribution of Marks:80% Problems and 20% Theory | | |
| References | Text Book 1. S.P .Jain & K.L. Narang, “Advanced Accountancy”, 2 nd Ed., Kalyani Publications, New Delhi, 2016. Reference Books 1. Gupta. R.L and Radhaswamy. M, “Corporate Accounting”, 1 st Ed., Sultan Chand & Sons, New Delhi, 2013. 2. Reddy. T.S. and Murthy. S, “Corporate Accounting”, 6 th Ed., Margham Publications, Chennai, 2015. 3. Maheshwar. S.N. and Suneel K. Maheswari, “Corporate Accounting”, 5 th Ed., Vikas Publications, New Delhi, 2009. 4. Goyal. V.K, “Corporate Accounting”, 1 st Ed., Excel Book, New Delhi, 2008. | |
| Course Outcomes | On completion of the course, students will be able to CO1: Recall the Accounting entries for Amalgamation and Absorption of Companies. CO2: Make entries in the Books of Account at the time of Reconstruction of a Company. CO3: Prepare Final Accounts for Banking Companies. CO4: Prepare Insurance Company Accounts. CO5: Prepare Accounts for Holding and Subsidiary Companies. | |

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| Course Code Title | 18CRM20 RESEARCH METHODOLOGY | | |
| Class | III B.Com (RM) | Semester | V |
| Course Objectives | The Course aims to <ul style="list-style-type: none"> • Build Knowledge on Research Methodology. • Identify and Explain the key elements of Research. • Develop the knowledge towards research and Sampling Design. • Impart knowledge on Analysing the Data. • Demonstrate about the writing of Research Report. | | |

| UNIT | CONTENT | No. of Hours |
|-------------------|--|---------------------|
| I | Introduction to Research Methodology Definition-Characteristics of Research-Objectives of Research-Nature of Research, Importance of Research-Classification of Research-Research Process-Criteria of Good Research-Steps in Research Process. Research Problem- Identification of the Problem- Necessity of Defining the Problem-Techniques involved in Defining the Problem-Steps in Selecting Research Problem. | 12 |
| II | Research Design Introduction-Definition-Classification-Features-Factors for appropriate Research Design-Dependent and Independent Variable-Types-Selection in Research Problem-Steps of Research Problem-Features of Good Research Design-Uses of Research Design. | 10 |
| III | Sampling Design Introduction-Sampling and Non-Sampling Errors-Factors affecting the size of the sample-Stages in sample Design-Sampling Procedure Criteria-Sample Design Characteristics-Types of Sampling Design. Data Collection- Methods of Data Collection: Sources of data-Primary and Secondary Data-Observation Method-Interview Method-Selection of Appropriate data for Data Collection-Processing of Data: Data Preparation Process-Questionnaire Checking-Editing-Coding-Classification-Tabulation-Components of Table. | 14 |
| IV | Analysis of Data Descriptive Analysis-Hypothesis-Types-Sources-Characteristics-Contents-Hypothesis Testing-Advantages-Process-Procedure-Steps. Chi-Square Test: Uses-Non-Parametric Test-Expected Frequency -Degree of freedom-Level of Significance-Inferences- Simple problems in Chi-Square Test. | 12 |
| V | ANOVA and Research Report and Presentation The Anova Technique-Basic Principles of Anova-One Way Anova- Report Writing -Types of Report-Layout of Report-Methods of Report Writing-Significance of Report Writing - Reference to Footnote. Interpretation: Meaning -Techniques. | 12 |
| References | Text Book Research Methodology, Dr. Vijay Upagade & Dr. Arvind Shende, Revised Edition, S. Chand Publishing, New Delhi, 2017. Reference Books <ol style="list-style-type: none"> 1. Research Methodology Methods and Techniques, Third Edition, CR Kothari, Gaurav Garg, New Age International (P) Limited, Publishers, New Delhi, 2014. 2. Quantitative Social Research Methods, Kuntal Singh, Sage Publications India Pvt. Ltd., New Delhi, 2007. 3. Statistical Methods, 43rd Edition, S.P. Gupta, S. Chand Publishing, New Delhi, 2014. 4. Methodology of Research in Social Sciences, O.R. Krishnaswami & M. Ranganatham, Himalaya Publishing House Pvt. Ltd., Mumbai, 2014. 5. Business Research Methods, Prahlad Mishra, Oxford University Press, New Delhi, 2015. 6. Research Methods in Social Sciences, A Manual for Designing Questionnaires, Mrs. S.P. Singh, Kanishka Publishers, Distributors, New Delhi, 2002. | |

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| Course Outcomes | On completion of the course, students will be able to CO1: Remember the Research Process. CO2: Apply the knowledge of Research Design in Project. CO3: Identify the Sampling Design easily for the project. CO4: Evaluate the collected data through various analysis techniques. CO5: Build Knowledge in writing Research Report. |
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| Course Code | 18CRM21A | | |
| Title | Discipline Specific Elective – I DIGITAL MARKETING | | |
| Class | III B.Com (RM) | Semester | V |
| Course Objectives | The Course aims to <ul style="list-style-type: none"> • Develop knowledge towards different application of e-commerce. • Identify the importance of the digital marketing for marketing success • Impart knowledge on website designing • Expose the students in obtaining knowledge on social media marketing • Upgrade the students about current CRM and e-retailing trends | | |

| UNIT | CONTENT | No. of Hours |
|-----------------------|---|---------------------|
| I | E-Commerce and E-Business Electronic Commerce - Definition - Framework - Application - Types - Network Security and its types. EDI, Components of EDI, EDI Communication Process - E-Business Applications and Strategies- Emerging Trends in E-Business, E-Governance, Digital Commerce, Mobile Commerce, Strategies for Business over Web, Internet based Business Models. | 15 |
| II | Introduction to Digital Marketing Introduction of the digital marketing- Digital Vs. Real Marketing- Digital Marketing Channels- Content Management-Digital Marketing Budgeting- Resource Planning, Cost Estimating, Cost Budgeting, Cost Control- Search Engine-Components of Search Engine- Search Engine Optimization (SEO). | 14 |
| III | E-Retailing and Commercial Website Designing E-Retailing- Different Modes of Retailing- Advantages and Shortcomings of E-Retailing- E-Retailing Application- Basic Rules for Website Designing - Importance - Website Project Planning and Development - Successful E-Retailing Website- Security Analysis. | 14 |
| IV | Social Media Marketing Web analytics – Levels of Web analytics- Social Media- SMM Vs SMO- Benefits of using SMM- Social Media strategy- B2C and B2B Social Media Marketing- Social Media Channels- Facebook Marketing, Mobile Marketing, YouTube Marketing, Twitter Marketing, LinkedIn Marketing, Instagram Marketing, Email Marketing. | 15 |
| V | Trends in E-Retailing 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. | 14 |
| References | Text Book 1. Damian Ryan., “Understanding Digital Marketing: Marketing Strategies for Engaging the Digital Generation” 4 th Ed., Kogan Page Limited, London, United Kingdom, 2016. Reference Books 1. Sharma.D.P, “E-Retailing - Principles and Practices”, 1 st Ed., Himalayan Publications House, New Delhi, 2009. 2. Ravi Kalakota and Andrew B.Whinston, “Electronic Commerce: A Manager Guide”, Pearson Education, New Delhi, 2002. | |
| Course Outcome | On completion of the course, students will be able to CO1: Gain knowledge on different application of e-commerce CO2: Implement the knowledge on digital marketing CO3: Design website for their own venture CO4: Utilization of various social media marketing channels for promoting their venture CO5: Adapt to the current e-retailing trends | |

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| Course Code | 18CRM21B | Discipline Specific Elective – I | |
| Title | INFORMATION TECHNOLOGY FOR BUSINESS | | |
| Class | III B.Com (RM) | Semester | V |
| Course Objectives | <p>The Course aims to</p> <ul style="list-style-type: none"> • Build knowledge on various concepts of Information Technology. • Develop knowledge on Computer Hardware and Software. • Identify the process of Operating System and Computer Security. • Impart knowledge on Software Applications. • Upgrade the students about various Information Technology in Enterprise. | | |

| UNIT | CONTENT | No. of Hours |
|------------------------|--|---------------------|
| I | <p>Introduction to Information Technology Definition of Computer- Communication Technology-Three key concepts to understand how computers work-Common Characteristics of Computer-Data Processing Cycle-Data Representation-Types of Data-Types of Data Processing Devices-Impacts of Using Computers-Classification of Computers-Computer Applications in Everyday Life.</p> | 14 |
| II | <p>Computer Hardware and Computer Software Computer Hardware: Introduction – Processing Devices-Communication Devices-System Unit. Computer Software: Introduction-Relationship of Computer Software to Computer Hardware-Types of Computer Software-Software Registration/Activation-Software Development-Software License-Patents-Platform Software, Application Software & User-Written Software.</p> | 14 |
| III | <p>Operating System And Computer Security Introduction-History of Operating System-Categories of Operating System-Functions of Operating System. Introduction- Computer Security and System Design-Security Breaches-Computer Security Risks-System Failure-Firewalls.</p> | 14 |
| IV | <p>Software and Their Application: Introduction-Processing Software-Media Authoring Software-Computer-Aided Design Software-Desktop Publishing Software-.Microsoft Project: Project Planning and Management-KeyBoard Shortcuts-Common Commands.</p> | 15 |
| V | <p>Information Technology in Enterprise Introduction-Types of Enterprises-Tools and Techniques of Enterprise Information Management-Information Systems in the Enterprise-Information Systems within Functional Units-General Purpose Information System-Integrated Information System-Customer Interaction Management-Information Technology Codes of Conduct.</p> | 15 |
| References | <p>Text Book: 1. Rajaram.V, “Introduction to Information Technology” PHI Learning Pvt.Ltd., New Delhi,2018.</p> <p>Reference Books: 1. Reema Thareja, “Information Technology and Its Applications In Business”, Oxford University Press, UK, 2014. 2. Tapan Choure, “ Information Technology Industry in India”Kalpaz Publications, Madhya Pradesh,2004</p> | |
| Course Outcomes | <p>On completion of the course, students will be able to CO 1: Recollect about the basic concepts of Information Technology. CO 2: Build abilities to create Software. CO 3: Gain knowledge Operating System. CO 4: Identify the Software and its Application. CO 5: Develop information Technology in Enterprise.</p> | |

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| Course Code Title | 18COU21A/18COE25/18AFU21A/18CRM22/18FSU21A FINANCIAL MANAGEMENT | | |
| Class | III B.Com (RM) | Semester | V |
| Course Objectives | The Course aims to <ul style="list-style-type: none"> • Understand the various concepts of Financial Management. • Expose various techniques of Capital Budgeting & Time Value of Money. • Familiarize the concepts relating to Cost of Capital. • Impart knowledge related to Capital Structure. • Provide knowledge on concepts related to Working Capital Management. | | |

| UNIT | Content | No. of Hours |
|-------------|---|---------------------|
| I | Introduction to Financial Management Nature and Scope of Financial Management – Objectives of Financial Management – Financial Decisions - Financial Management Process - Functional areas of Financial Management - Organization of Finance Function. | 14 |
| II | Time Value of Money and Capital Budgeting Techniques 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 - Capital Budgeting – Nature of Capital Budgeting – Importance - Capital Budgeting Process – Evaluation of Investment Opportunities - Average Rate of Return, Payback Period, NPV, IRR and PI methods. | 14 |
| III | Cost of Capital 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. | 14 |
| IV | Capital Structure Lease Financing – Types of Lease Financing – Operating Leverage – Financial Leverage – EBIT, EPS Analysis – Combined Leverage – Capital Structure Decision – Modigliani Miller (MM) Model. | 15 |
| V | Working Capital Management 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. | 15 |

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

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| References | Text Book 1. Sharma. R.K and Shashi. K. Gupta, ‘Financial Management’, 1 st Ed., Kalyani Publishers, New Delhi, 2014. Reference Books 1. Prasanna Chandra, “Financial Management, Theory and Practice”, 9 th Ed., Tata McGraw-Hill Publishing Company Limited, New Delhi, 2017 2. Srivatsava. R.M, “Financial Management”, 11 th Ed., Kalyani Publishers, New Delhi. 3. Kuchal, “Corporation Finance”, Chaitanya Publishing House, Ahmedabad. |
| Course Outcomes | On completion of the course, students will be able to CO1: Apply the concepts in various Functional areas of Financial Management. CO2: Evaluate the Investment opportunities in Business. CO3: Compute the overall Cost of Capital of the Company. CO4: Develop optimum Capital Structure. CO5: Estimate Working Capital requirements of a Firm. |

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| Course Code Title | 18COU23/18AFU23/18CRM23/18BPU23/18FTU23/18FSU23/18CBI23 COMPUTER PRACTICAL - II - COMPUTERIZED ACCOUNTING (TALLY) | | |
| Class | III B.Com (RM) | Semester | V |
| Course Objectives | The Courses aims to <ul style="list-style-type: none"> • Provide knowledge on company creation and preparation of charts using Tally Packages. • Familiarize the Chart of Accounts. • Identify the categories of Maintaining Stock Items. • Familiarize the list of Reconciled Entries. • Introduce the concept of GST with Tally Packages. | | |

Ex No.

Name of the Exercise

- 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 - Ledger - Creation - Single Ledger, Multiple Ledger – Addition, Alteration and Deletion of Ledger.
- 3 **Accounting Vouchers** – Types – Contra, Payment, Receipt, Journal, Sales Voucher, Credit Note, Debit Note, Purchase Voucher.
- 4 **Statement of Accounts** – Balance Sheet, Profit & Loss Account, Trial Balance, Sales Register, Purchase Register, Cash Book, Bank Book and Ledgers.
- 5 **Inventory Accounting:** Creation of Stock Item, Units of Measure, Multiple Stock Group, Multiple Stock Categories.
- 6 **Inventory Report** – Types – Inventory Report – Stock Summary – MIS Report – Stock Item – Stock Group Summary – Stock Transfer Register.
- 7 **Bank Reconciliation Statement:** Bank Data entry, List of Reconciled Entries.
- 8 **Calculation of Interest:** Interest Receivable, Interest payable – Ledger – Group.
- 9 **Preparation of Ratio Analysis.**
- 10 **Enabling GST** – Intra-State Supply of Goods – Inter-State Supply – Return of Goods – GST Reports.

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| Course Outcomes | On completion of the course, students will be able to CO1: Create company using various features of Tally. CO2: Prepare Statement of Trading/Profit and loss Account and Balance Sheet. CO3: Prepare Inventory Report and Stock summary. CO4: Prepare Bank Reconciliation Statement. CO5: Compute the GST for Business Transactions. |
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| Course Code | 18COU24/18COC26/18COE27/18AFU24/18CRM24/18BPU24/18FTU24/18FSU24/18CBI24 | | |
| Title | INTERNSHIP | | |
| Class | III B.Com (RM) | Semester | V |
| <p>Students have to undergo Internship in Industries, Business Establishments and Auditing Firms during the II year summer holidays for a period of 20 days. They should maintain a Work Diary during Internship and they have to submit a Report on Internship during V Semester. This is evaluated for 100 marks. (CA : 40 Marks, CE : 60 Marks)</p> | | | |



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| Course Code | 18GECCRM | | |
| Title | PRIMITIVES OF RETAIL MARKETING | | |
| Class | Un Aided – Cluster V | Semester | V |
| Course Objectives | The Course aims to <ul style="list-style-type: none"> • Expose the students to understand the concepts of retailing • Familiarize the concept of merchandising • Build the knowledge towards retail store operations | | |

| UNIT | Content | No. of Hours |
|-----------------------|---|---------------------|
| I | Introduction to Retail Retail- Emergence of the retailer –Functions of a retailer – Retailer as a career – Retail in India – Drivers – Challenges – Phases – Growth of retail markets – Classification of retail formats – e tailing – Role of ERP in e – Tailing. | 6 |
| II | Retail Merchandising Merchandising – Evolution – Influencing factors – Duties of a merchandiser – Different types of retail organization – Merchandising planning – Influencing factors – Process of merchandise – Retail pricing strategy. | 9 |
| III | Managing and Creating Retail Organization structure in retail – Human recourse function – Retail store operation – Store environment – Segmentation – Targeting- Positing - STP Approach – Retail marketing Mix – Types of Layout – Layout selection – Ethics in retailing. | 9 |
| References | Text Book Swapna Pradhan., “Retailing management Text and Cases”, Tata McGraw-Hill Publishing Company Ltd, New Delhi – 2009. Reference Books <ol style="list-style-type: none"> 1. Michael levy, Barton A Weitz and Ajay Pandit., “Retailing Management” Tata McGraw - Hill Education Private Limited, New Delhi – 2007. 2. Barry Berman Joel R. Evans., “Retail Management A strategic Approach” Prentice Hall of India Private Limited, New Delhi – 2009. | |
| Course Outcome | On completion of the course, students will be able to CO1: Understand the evolution of retailing and its functions. CO2: Evaluate the Process of Merchandise Planning. CO3: Construct the retail store operation. | |

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| Course Code | 18COU25/18COC27/18COE28/18AFU25/18CRM25/18BPU25/18FTU25 | | |
| Title | 18FSU25/18CBI25 MANAGEMENT ACCOUNTING | | |
| Class | III B.Com (RM) | Semester | VI |
| Course Objectives | The Course aims to <ul style="list-style-type: none"> • Make an understanding about Nature and Scope of Management Accounting. • Familiarize the techniques of Financial Statement Analysis. • Expose the new format for Funds flow and Cash Flow Statement. • Comprehend the various types of Budgets and Importance of Budgeting Control. • Develop knowledge on Managerial Costing and Standard Costing. | | |

| UNIT | Content | No. of Hours |
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| I | Introduction to Management Accounting Management Accounting – Nature and Scope – Objectives – Functions – Importance - Limitations - Management Accounting and Financial Accounting - - Management Accounting and Cost Accounting – Installation of Management Accounting System. | 14 |
| II | Financial Statements Financial Statement Analysis – Types of Financial Analysis – Techniques - Comparative Financial Statements – Common Size Statements – Ratio Analysis Significance - Limitations – Liquidity, Solvency, Activity and Profitability Ratios | 14 |
| III | Funds Flow and Cash Flow Statements 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) – Discounted Cash Flow (Theory only). | 15 |
| IV | Budgetary Control Budgetary Control – Meaning - Objectives – Requisites for a Successful Budgetary Control System – Fixed and Flexible Budget – Functional Budgets. | 14 |
| V | Marginal Costing and Standard Costing Marginal Costing – Meaning – Characteristics - Contribution – P/V Ratio – Break Even Analysis – Margin of Safety- Applications of Marginal Costing – Techniques of Marginal Costing - Standard Costing – Meaning – Steps involved in Standard Costing – Variance Analysis – Material, Labour. | 15 |

Distribution of Marks: 20% Theory and 80% Problem

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| References | Textbooks 1. Sharma. R.K and S.K. Gupta, “Management Accounting”, 13 th Ed., Kalyani Publishers, New Delhi, 2017. Reference Books 1. Pillai. R.S.N. and Bagavathi, “Management Accounting”, 11 th Ed., Sultan Chand & Sons, New Delhi, 2016 2. Jain.S.P and K.L. Narang, “Cost and Management Accounting”, Kalyani Publishers, New Delhi, 2014 3. Maheswari S.N, “Principles of Management Accounting”, 17 th Revised Ed., Sultan Chand & Sons, New Delhi, 2018 4. Khan M.Y. and Jain P.K, “Management Accounting”, 4 th Ed., Tata McGraw – Hill Publishing Company, New Delhi, 2006 |
| Course Outcomes | On completion of the course, students will be able to CO1: Install Management Accounting System in an Organization. CO2: Utilize the Techniques of Financial Statement for Business Decisions. CO3: Prepare Funds Flow and Cash Flow Statements for Business. CO4: Apply the different Techniques for Preparing of Financial Budgets. CO5: Apply Marginal and Standard Costing techniques in various Business Situations. |

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| Course Code | 18CRM26A | | | Discipline Specific Elective – II |
| Title | MALL MANAGEMENT | | | |
| Class | III B.Com (RM) | Semester | VI | |
| Course Objectives | The Course aims to <ul style="list-style-type: none"> • Develop the knowledge about new mall breed. • Impart the knowledge on mall design. • Familiarize the concept of tenant and leasing. • Expose the concept of environmental regulations of shopping malls. • Identify the role of information technology in present Malls Marketing | | | |

| UNIT | CONTENT | No. of Hours |
|-----------------------|---|---------------------|
| I | Introduction to Malls Introduction - New Mall Breed - Lifestyle Centers - Key Success Factors - Market Scenario - Risks and Rewards – Challenges of Mall Development in India - Growth of Malls in India – Success Reasons – Types of Shopping Malls- Mall Positioning Strategies. | 12 |
| II | Mall Design Process Introduction - Current Planning Framework - Design Issues for Shopping Centers - Feasibility Study - Architects - Sample Pictures – Site of the Shopping Mall- Concept of Mall Designing – Store Allocation – Mall Space Allocation. | 15 |
| III | Leasing and Administration Leasing - Leasing Tools - Best Leasing Practice - Leasing Administration - Expiry and Termination of Lease - Tenant Mix – Important Terms Related to the Tenant Mix - Finding a Tenant - Documentation to be used with Prospective Tenants – Tenant Management. | 15 |
| IV | Shopping Mall Management Introduction – Environmental Regulations for Shopping Malls – Insurance for Shopping Malls - House keeping Services - Cleaning Chemicals - Security Services - Fire Management - Parking Management - Bomb threat procedure - Security Parameters - Finance - HR Policies- Revenue Models of Shopping Malls. | 15 |
| V | Future of Shopping Malls Visions of the Future of Shopping malls – The Role of Information Technology in present Malls Marketing: Barcode and Scanners - Benefits of Radio Frequency Identification - Role of Database Management in Mall marketing - Role of Technology in Future Shopping Mall Culture – Comparison of Mall Development in the US and India – Life Cycle Stages of Shopping Malls – Strategies for the Decline Stage - Challenges Before Indian Shopping Malls . | 15 |
| References | Text Book 1. Arif I. Shekh, Dr. Kaneez Fatima, “Mall Management”, Himalaya Publishing House, Mumbai,2017. Reference Books 1. Gupta.C.B. and Rajan Nair., “Marketing Management”, Sultan Chand and Sons New Delhi,2016. 2. Rajan Nair.N and Sanjith, R. Nair., “Marketing”, Sultan Chand and Sons, New Delhi,2010. 3. Sherlekar.S.A., “Marketing Management”, Himalaya Publishing House, Mumbai,2011. Rajan Nair.N., “Marketing”, Sultan Chand and Sons, New Delhi,2010. | |
| Course Outcome | On completion of the course, students will be able to CO1: Exhibit the concept of mall management and their challenges. CO2: Create a blueprint for mall design CO3: Develop the tools towards leasing CO4: Construct the environmental regulations of shopping malls CO5: Estimate role of technology in future shopping mall culture | |

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| Course Code Title | 18CRM26B | | | Discipline Specific Elective – II BRAND MANAGEMENT | |
| Class | III B.Com(RM) | Semester | VI | | |
| Course Objectives | The Course aims to <ul style="list-style-type: none"> • Build Knowledge on Branding. • Identify and Explain the key elements of Brand Identity. • Develop the knowledge towards Brand Personality. • Impart knowledge on Brand Positioning and Brand Equity. • Demonstrate about the Brand Extension. | | | | |
| UNIT | CONTENT | | | | No. of Hours |
| 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 |
| 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 |
| 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 |
| 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 |
| 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 |
| References | Text Book 1. Mahim Sagar, Deeplai Singh, D.P.Agarwal, Achintya Gupta., "Brand Management", Ane Books Pvt Ltd, New Delhi, 2007. Reference Books 1. Y.L.R Moorthi, "Brand Management - The Indian Context", Vikas Publishing House, New Delhi, 2010. 2. S.Ramesh Kumar, "Marketing and Branding - The Indian Scenario", Pearson Education, New Delhi, 2011. | | | | |
| Course Outcomes | On completion of the course, students will be able to CO1: Remember the Branding Process . CO2: Apply the knowledge in Identifying the Brand. CO3: Identify the Personality of the brand. CO4: Evaluate the position of the brand and Equity of Brand. CO5: Build Knowledge in Extending the brand. | | | | |

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| Course Code | 18CRM27 | | |
| Title | HUMAN RESOURCE MANAGEMENT | | |
| Class | III B.Com (RM) | Semester | VI |
| Course Objectives | <p>The Course aims to</p> <ul style="list-style-type: none"> • Build knowledge on various concepts on Human Resource Management. • Develop knowledge on HR Planning. • Identify the process of recruitment and selection. • Impart knowledge on training and career planning. • Upgrade the students about various methods of performance appraisal techniques. | | |

| UNIT | CONTENT | No. of Hours |
|-------------------|--|--------------|
| I | Introduction to Human Resource Management Human Resource Management - Meaning, Nature, Scope and Objectives – Functions of HRM - Role of HR Manager - Organisation of HR Department – Strategic HRM- Theories of HRM. | 12 |
| II | Human Resource Planning Human Resource Planning – Job Analysis – Importance and benefits - Job Specification Process- Job Description – Role Analysis - Job Design. | 12 |
| III | Recruitment and Selection Recruitment and Selection - Factors affecting Recruitment, Sources of Recruitment – Alternative to Recruitment – Definition and Importance of Selection, Stages involved in Selection Process – Types of Selection Tests and Types of Interviews - Placement and Induction. | 12 |
| IV | Employee Training, Career Planning and Grievance Handling Employee Training - Need - Importance - Types - Objectives - Methods and Techniques of Training. Career Planning - Meaning - Objectives - Process - Advantages and Limitations - Making Career Planning successful. Meaning and Sources of Employee Grievance – Methods of Grievance Handling. | 12 |
| 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. | 12 |
| References | <p>Text Book:</p> <p>1. Gupta C.B, “Human Resource Management”, Sultan Chand and Sons, New Delhi 2000.</p> <p>Reference Books:</p> <ol style="list-style-type: none"> 1. Gary Dessler, “Fundamentals of Human Resource Management”, Fourth Edition, Pearson India Private Limited, 2014. 2. VSP Rao, “Human Resource Management: Text and cases”, Excel Books, New Delhi, reprint 2008. 3. Aswathappa.K, “Human Resource Management, Text and Cases”, 7th Edition, Tata McGraw Hill Education (India) Private Limited, New Delhi , Second reprint 2011. | |

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| Course Code Title | 18CRM28 RETAIL SUPPLY CHAIN MANAGEMENT | | |
| Class | III B.Com (RM) | Semester | VI |
| Course Objectives | The Course aims <ul style="list-style-type: none"> • To compare and differentiate between manufacturing and retail supply chain management. • To understand the elements of retail supply chain. • To assess the changing consumer requirements. • To classify the retail formats into different categories • To adapt to the changing technological advancement in retail industry | | |

| UNIT | CONTENT | No. of Hours |
|-------------------|---|---------------------|
| I | Introduction to Retail Supply Chain Management Supply Chain -Introducing Retail Supply Chain - Supply Chain and Logistics - Retail Supply Chain Vs. Manufacturing Supply Chain – Retail Supply Chain Management - Retail Supply Chain Elements - Strategic, Tactical, Operational and execution view of Retail Supply Chain – Retail Supply Chain maturity. | 14 |
| II | Merchandise Planning Merchandising: Benefits-Types – Hierarchy - Merchandise Budgeting - Retail Pricing Challenges - Managing the retail pricing life cycle - Retail product life cycle management: Product Design – Private Labels - Retail Packaging. | 14 |
| III | Managing Retail Logistics Retail Distribution - Retail Replenishment – DSD - Managing Retail Home Delivery - IT for Retail Distribution and Replenishment - Retail Transport - Retail Warehousing - Managing Retail Shrinkage – Managing Logistics Service Provider | 14 |
| IV | Managing Retail Stake Holder Relationships Retail Sourcing - Merchandise Procurement - Global Sourcing - Green Sourcing - Sourcing Measures - Information Technology for Sourcing - Retail Sourcing Trends. Retail Customer Relationship Management: Introduction -Customer Service - Order Management - Multi channel Retailing - Retail Return and Reverse Logistics - Retail Loyalty Programmes - Green Retailing – Measures of Retail CRM. | 15 |
| V | Information Technology for Retail Classification of Retailers - Organised B2C Retail Chain Formats - Organised B2B cash and carry formats-Rural Retail Formats - Air Port Retailing - Co-operative Stores - Online Shopping - E-Tailing - Service Retailing - Retailing of financial products and retail banking - Retail Technology Maturity Model - Bar Coding - RFID- Retail ERP - Retail Analytics - Point of sales solutions - Mobile Applications - Other emerging retail technologies. | 15 |
| References | Text Book: 1. Rajesh Ray., “Supply Chain Management for retailing”, Tata Mc, Graw Hill, Education Private,New Delhi,2010. Reference Books: 4. Sarika Kulkarni,Ashok Sharma., “Supply Chain Management-Creating linkages for faster business turn around”, Tata Mc.Graw Hill Publishing Company Limited, New Delhi,2011. 5. Rahul V. Altekar., “Supply Chain Management-Concepts and Cases”, Prentice Hall of India Private Limited, New Delhi,2017. 6. Mohanty.R.P, Deshmukh.S.G, Biztantra., “Supply Chain Management Theories and Practices”, Indian Text Edition, New Delhi,2016. | |

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| Course Outcomes | On completion of the course, students should be able to do CO1: Identify the challenges in product merchandising and pricing. CO2: Develop a feasible product design. CO3: Assess the required type of retail distribution strategy. CO4: Appraise the importance of green sourcing / retailing. CO5: Develop a plan for services retailing. |
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Since - 1947

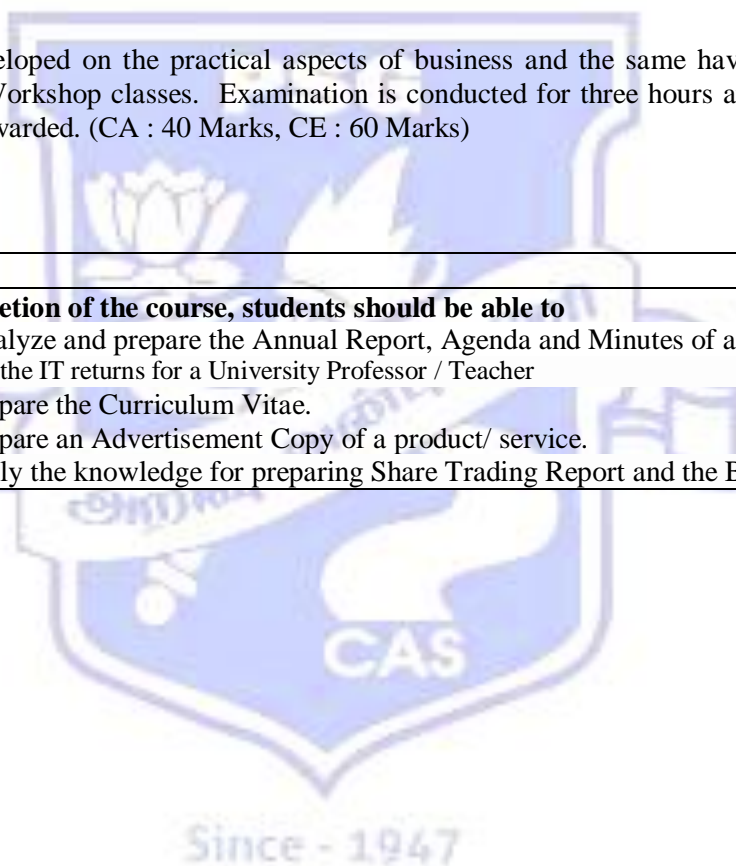
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| Course Code Title | 18COU29/18COC29/18CRM29/18BPU29/18FTU29/18FSU29/18CBI29 ENTREPRENEURIAL DEVELOPMENT | | |
| Class | III B.Com (RM) | Semester | VI |
| Course Objectives | <p>The course aims to</p> <ul style="list-style-type: none"> • Understand the Qualities and Functions of Entrepreneurship. • Expose the steps for Project Formulation. • Comprehend the steps to start SSI. • Familiarize the various incentives and schemes for Entrepreneur Development. • Provide knowledge on various Institutions and their Assistance for Entrepreneur Development. | | |

| UNIT | Content | No. of Hours |
|------------------------|---|---------------------|
| I | Introduction Entrepreneur – Meaning – Types - Qualities - Functions – Origin of entrepreneurship - Factors influencing entrepreneurship – Barriers to entrepreneurship – Competing theories of entrepreneurship | 12 |
| II | 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 |
| III | Small Scale Industries Micro, Small and Medium Units - 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 |
| IV | 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 Trainings – Startups – Benefits and Funding – Angel Funding. | 12 |
| V | Institutional Assistance Institutional set up – Framework -Institutions assisting entrepreneurs – SIDO – NSIC – SISI – SIPCOT – TIIC – NAYE – KVIC – TCO’ Institutional Finance – IFCI – ICICI - IDBI – SIDBI – Appraisal of term loans – Suitable Agency for assistance. | 12 |
| References | <p>Text Book</p> <p>1. Gupta C.B and Srinivasan N.P “Entrepreneurial Development”, 2nd Ed. Sultan Chand & Sons, New Delhi 2017.</p> <p>Reference Books</p> <p>1. Jayashree Suresh, “Entrepreneurship Development”, 1st Ed., Margham Publications, Chennai, 2006.</p> <p>2. Gupta C.B. and Khanka S.S “Entrepreneurship and Small Business Management”, 7th Ed., Sultan Chand & Sons, New Delhi., 2017</p> <p>3. Gupta C.B. “Management of Small Business”, 1st Ed., Sultan Chand & Sons, New Delhi, 2015</p> <p>4. Srivatsava R.M. “Essentials of Business Finance”, 8th Ed., Himalaya Publishing House, Mumbai, 2016</p> | |
| Course Outcomes | <p>On completion of the course, students will be able to</p> <p>CO1: Recall the qualities of an Entrepreneur.</p> <p>CO2: Prepare the Feasibility Report for the business.</p> <p>CO3: Apply the Procedures for starting SSI.</p> <p>CO4: Identify the Incentive Schemes.</p> <p>CO5: Utilize the Institutional Assistance for the business ventures.</p> | |

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| Course Code | 18COU30/18COC33/18COE34/18AFU30/18CRM30/18BPU30/18FTU30 18FSU30/18CBI30 | | |
| Title | PRACTICE WORKSHOP – III | | |
| Class | III B.Com (RM) | Semester | V & VI |
| Course Objectives | <p>The course aims to</p> <ul style="list-style-type: none"> • Provide practical knowledge for Preparing an Annual Report, Agenda and Minutes of a Company. • Expose the students the procedure for Filing IT returns for a University Professor/ Teacher. • Build knowledge to prepare Curriculum Vitae. • Familiarize the Advertisement Copy of a Product/ Service. • Develop knowledge for preparing Share Trading Report and the Business Plan. | | |

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. (CA : 40 Marks, CE : 60 Marks)

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| Course Outcomes | <p>On completion of the course, students should be able to</p> <p>CO1: Analyze and prepare the Annual Report, Agenda and Minutes of a Company</p> <p>CO2: File the IT returns for a University Professor / Teacher</p> <p>CO3: Prepare the Curriculum Vitae.</p> <p>CO4: Prepare an Advertisement Copy of a product/ service.</p> <p>CO5: Apply the knowledge for preparing Share Trading Report and the Business Plan.</p> |
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| Course Code | 18COU31/18COC34/18COE35/18AFU31/18CRM31/18BPU31/18FTU31/18FSU31/18CBI31 | | |
| Title | PROJECT WORK | | |
| Class | III B.Com (RM) | Semester | VI |
| <p>Project work will be assigned to the students on the basis of group under the supervision and guidance of the faculty members in the following areas;</p> <ol style="list-style-type: none"> Marketing Finance Management Accounting and Taxation Any other areas related to Trade and Commerce. <p>The grouping may be done in such a way that it has minimum three and maximum of 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. (CA : 40 Marks, CE : 60 Marks)</p> | | | |



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|--------------------------|---|-----------------|---------------|
| Title | OFFICE MANAGEMENT | | |
| Class | B.Com (RM) | Semester | I – VI |
| Course Objectives | The Course aims to <ul style="list-style-type: none"> <input type="checkbox"/> Familiarize the office work and office functions <input type="checkbox"/> <input type="checkbox"/> Expose the knowledge on office administration and office layout <input type="checkbox"/> Build knowledge on office system and mechanization of office procedures <input type="checkbox"/> <input type="checkbox"/> Develop knowledge in managing and maintaining office records <input type="checkbox"/> <input type="checkbox"/> Impart knowledge on communication process and office correspondence | | |

| UNIT | SYLLABUS |
|------------------------|---|
| 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. |
| 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. |
| 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 – Stationery. |
| 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 Techniques in Maintenance of Records . |
| V | Communication and Office Correspondence Importance – Barriers – Process – Characteristics – Office Correspondence – Mail Services Facilities – Arrangements – Mail Routines – Cost Reduction or Cost Saving – Areas – Methods – Budgetary Control. |
| References | Text Book 1.Chopra R.K, “Office Organization and Management”, 10 th Revised Ed., Himalaya Publishing House, New Delhi, 2015. Reference Books 1.Arora S P, “Office Organization and Management”, 2 nd Revised Ed., Vikas Publishing Pvt Ltd., New Delhi, 2006. 2. Ghosh P K, “Office Management”, 12 th Enlarged Ed., Sultan Chand and Sons, New Delhi, 2010. |
| Course Outcomes | On completion of the course, students will be able to CO 1: Exhibit the knowledge and principles in office environment CO 2: Recollect the office administration structure and office layout CO 3: Identify appropriate flow of work and the criteria for mechanization CO 4: Apply the knowledge in managing office records CO5: Identify and utilize the effective communication channels for correspondence |