



SYMBIOSIS COLLEGE OF ARTS & COMMERCE

(An Autonomous College Affiliated to University of Pune)

SYLLABUS

SYBCOM

2017-18

| GROUP "A" - SPECIALIZATION IN COST ACCOUNTING /BANKING AND FINANCIAL SYSTEM/BUSINESS ENTREPRENEURSHIP | | | |
|--|-------------------------------|--|--|
| SR NO | SUBJECT | SEMESTER - 3 | SEMESTER - 4 |
| 1 | Accountancy | Corporate Accounting-I | Corporate Accounting-II |
| 2 | Economics | Macroeconomics: Concept & Analysis-I | Macroeconomics: Concept & Analysis -II |
| 3 | Business Communication | Fundamentals of Management | Managerial Communication |
| 4 | Company Law | Elements of Company Law- I | Elements of Company Law- II |
| 5 | Cost Accounting | Basics Of Cost Accounting - Spl-I | Basics of Cost Accounting Labour & Overheads Spl-III |
| 6 | | Basics of Cost Accounting-Material - Spl - II | Methods of Costing - Spl - IV |
| 5 | Banking and Financial Systems | Financial System & Indian Banking (Paper-I) | Apex Financial Institutions Paper-III) |
| 6 | | Introduction to Financial Institutions in India (Paper-II) | Indian Financial Markets (Paper-IV) |
| 5 | Entrepreneurship | Growth of Entrepreneurship | Success Stories in Entrepreneurship |
| 6 | | Managing Innovation and Entrepreneurship | Environment for Entrepreneurship |
| GROUP "B" - SPECIALIZATION IN MARKETING MANAGEMENT | | | |
| 4 | Business Communication | Communication for Marketing | Contemporary Management |
| 5 | Marketing Management | Fundamentals of Marketing | Brand Management |
| 6 | | Customer Value Management | Marketing and Social Responsibility |
| Note : Environmental Science will be a Compulsory subject for Semester - 3 | | | |

CORPORATE ACCOUNTING – SEM III

| Detailed syllabus | | |
|--|--|--------------------|
| Unit | Contents of the syllabus | Number of Lectures |
| 1 | ISSUE OF SHARES: 1.1 Issue and forfeiture of shares, Re-issue of forfeited shares. 1.2 Issue & Redemption of Preference Shares | 20 |
| 2 | COMPANY FINAL ACCOUNTS: 2.1 Preparation of Final Accounts of Companies in Vertical Form with the Provisions of Indian Companies Act 1956. | 26 |
| 3 | ACCOUNTING STANDARDS: 3.1 Review of Indian Accounting Standards 4,5, 9,10,16,29 3.2 Simple Practical Examples of application nature | 8 |
| | Total Number of Lectures | 54 |
| Suggested Reference Books 1) Advanced Accounts – M. C. Shukla & T. S. Grewal. 2) Advanced Accounts – R. L. Gupta 3) Company Accounts – S.P. Jain & K.L. Narang 4) Advanced Accounts – Paul Sr. 5) Corporate Accounting – Dr. S. N. Maheshwari & S.K. Maheshwari 6) Corporate Accounting- Mukharji & Hanif 7) Accounting Standards – Institute of Chartered Accountants of India. | | |
| Suggested Journals 1. The Chartered Accountant: Journal of the Institute of Chartered Accountants of India. 2. The Accounting World : ICFAI Hyderabad | | |
| Web sites: 1. www.icaai.org.in 2. www.icwai.org 3. www.icsi.edu 4. www.accountingcoach.com 5. www.fasb.org 6. www.freewebs/fyaccounts.com 7. www.ibsindia.org | | |

MACROECONOMICS: CONCEPT AND ANALYSIS – I – SEM III

| Unit | Contents of the syllabus | Number of Lectures |
|-----------|---|--------------------|
| 1 | Basic Concepts Of Macro Economics | 8 |
| | 1.1 Meaning of Macro Economics. 1.2 Nature and scope of Macro Economics 1.3 Macroeconomic Paradox 1.4 Interdependence of the Microeconomic and Macroeconomic Approaches | |
| 2 | National Income 2.1 Meaning of National Income 2.2 National Income Aggregates and Related Concepts a) Gross Domestic Product (GDP) and Gross National Product (GNP) b) Net National Concepts c) Nominal and Real Income d) Personal Income and Disposable Income. 2.3 Measurement of National Income and difficulties in measurement of National Income 2.4 Circular Flow of Income. | 14 |
| 3. | Demand and Supply of Money 1.1 1 An Introduction to Money (meaning, concepts and functions) 1.2 The Classical and Keynesian Approach to Demand for Money 1.3 Concept of Money Supply 1.4 Measures of Money Supply in India 1.5 High Powered Money and Money Multiplier | 12 |
| 4. | Credit Creation and Control Contents: 2.1 Functions of Central Bank 2.2 Central Bank as a Controller of Credit 2.2 Role of Commercial Banks 2.3 Multiple Credit Creation | |
| 5. | The Quantity Theory of Money Contents: 3.1 The Cash-Transactions Approach 3.2 The Cash-Balances Approach 3.3 The Modern Quantity Theory of Money – Milton Friedman’s Approach | 10 |
| | Total No. of lectures | 54 |

Suggested Readings/References:

- Abel A.B. & Bernanke B.S., Macroeconomics, Pearson Education
- Ackley, G (1976) Macro Economics Theory and Policy, Macmillan Publishing Company, New York
- Ahuja H. L. (2002) Macroeconomics Theory and Policy, Chand and Co. Ltd New Delhi.
- D'Souza Errol (2008) Macroeconomics: Pearson Publication, New Delhi.
- Gupta S.B. (1994) Monetary Economics, S. Chand and Co. Delhi
- Jhingan M.L. (2002) Macro Economic Theory, Vrinda Publication, Delhi
- Mankiw Gregory N, (2009) Macroeconomics, Worth Publishers, 6th Ed.
- Samuelson P. A. & Nordhaus W. D., Economics, Tata McGraw Hill
- Shapiro E (1996) Macro Economic Analysis; Galgotia Publication, New Delhi
- Vaish M. C. (2002) Macro Economic Theory, Vikas Publishing House, N. Delhi
- Government of India, Economic Survey: Various Issues.
- Branson, W.A. (1989), Macroeconomic Theory and Policy, (3rd Edition), Harper & Row, New York.
- Dornbusch, R. and F. Stanley (1999), Macroeconomics, Irwin McGraw Hill, Inc. New York, 7 Edition.
- Heijdra, B.J. and V.P. Frederick (2001), Foundations of Modern Macroeconomics Oxford University Press, New Delhi.
- Jha, R. (1991), Contemporary Macroeconomic Theory and Policy, Wiley Eastern Ltd., New Delhi.
- Romer, D.L. (1996), Advanced Macroeconomics, McGraw Hill Company Ltd., New York.
- Mankiw, N.G. and D. Romer (Eds.) (1991), New Keynesian Economics, (2Vols.), MIT Press,

FUNDAMENTALS OF MANAGEMENT – SEM III

| Unit | Contents of the syllabus | No. of Lectures |
|------|---|-----------------|
| 1 | Management: Conceptual Framework <ol style="list-style-type: none"> 1. Meaning and significance of Management 2. Levels of Management and Managerial process 3. Managerial roles and skills of successful managers 4. Difference between Administration and Management 5. Professionalisation of Management in India. | 4 |
| 2 | Planning and Forecasting <ol style="list-style-type: none"> 1. Meaning, significance and nature of planning 2. Planning premises, levels in planning and types of planning 3. Forecasting – Meaning and Techniques. | 6 |
| 3 | Decision-making <ol style="list-style-type: none"> 1. Meaning, Definition and Types of decisions 2. Process of Decision Making 3. Factors influencing decision-making. | 4 |
| 4 | Organising <ol style="list-style-type: none"> 1. Organisational Design and Structure 2. Types of Organisations 3. Centralisation, Decentralisation and Delegation of authority. | 8 |
| 5 | Staffing <ol style="list-style-type: none"> 1. Manpower Planning, Recruitment and Selection, 2. Training and Development, Succession Planning. | 6 |
| 6 | Motivation and Leadership <ol style="list-style-type: none"> 1. Meaning and types / methods of motivations 2. Theories of motivation 3. Understanding leadership and Leadership styles of successful leaders 4. Leadership Theories - Trait, Contingency, Path goal etc. | 8 |
| 7 | Controlling <ol style="list-style-type: none"> 1. Control process 2. Techniques of controls 3. Prerequisites for effective control. | 4 |
| 8 | Recent trends in Management <ol style="list-style-type: none"> 1. Change Management, 2. Corporate Governance, Business Ethics and CSR 3. TQM, | 10 |

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| | 4. Six Sigma, 5. MBO. | |
| Total Number of Lectures | | 54 |
| Note : Each function to be explained with its practical applicability by using case studies or contemporary illustrations. | | |
| ❖ Suggested Print Sources: A. Reference Books <ol style="list-style-type: none"> 1. Principles of Management - Koontz & O'Donnell. 2. The Management Process - R S Davar. 3. Essentials of Management - Koontz & O' Donnell Tata McGraw Hill Publishing House. 4. Principles & Practice of Management- T N Chhabra, Dhanapat Rai & Co. 5. Management - Prasad. 6. Management Concept, Theory and Practices - S.N Chand, Atlantic Publication 7. Case studies in Management-Premvrat, Ahuja, P.K Jain 8. Management –Tasks, Responsibilities, Practices - Peter Drucker 9. Management Challenges for the 21stCenturey- Peter Drucker B. Journals <ol style="list-style-type: none"> 1. Harvard Business Review 2. Indian Management Journal 3. Vikalp Management Journal of IIM A 4. The Indian Management by All India Management Association 5. Journal of International Business studies | | |
| ❖ Suggested Web Sources: <ol style="list-style-type: none"> 1. www.businesstoday.com 2. www.managementstudyguide.com 3. www.12manage.com | | |

ELEMENTS OF COMPANY LAW- I – SEM III

| Unit | Topic | No. of Lectures |
|---------------|---|-----------------|
| Unit 1 | <p>NATURE AND TYPES OF COMPANIES</p> <p>1.1 Introduction to legal framework in India</p> <p>1.2 Definitions and Characteristics of a Company- Lifting or piercing the Corporate Veil- Distinction between a company and a partnership, Introduction to new form of business organization- LLP, comparison among company, partnership and LLP.</p> <p>1.3 Types of Companies: On the basis of incorporation- On the basis of liability- On the basis of number of members (Private Company, One Person Company, Small Company and Public Company)-On the basis of control (Holding and Subsidiary company) - Other Types of companies viz. Government Company, Foreign Company, NBFC, producer company etc.</p> <p>1.4 Distinction between private and public company- Special privileges and exemptions available to private companies-Conversion of a private company into a public company-Conversion of a public company into a private company.</p> | 14 |
| Unit 2 | <p>FORMATION AND INCORPORATION OF A COMPANY</p> <p>2.1 Steps involved in the formation and incorporation of a company</p> <p style="padding-left: 20px;">2.1.1 Promotion: Meaning of the term ‘Promoter’-legal position – Preliminary and provisional contracts.</p> <p style="padding-left: 20px;">2.1.2 Registration/Incorporation of a company -Certificate of Incorporation- Certificate of Commencement of Business - Effects of Certificate of Incorporation and Certificate of Commencement of Business-Introduction to e-filing of forms related to formation</p> <p>2.2 Documents relating to Incorporation, commencement, and raising of capital</p> <p style="padding-left: 20px;">2.2.1 Memorandum of Association - Meaning and importance- Form and contents- Alteration to Memorandum-Doctrine of Ultra-vires- Consequences of ultra-vires act</p> <p style="padding-left: 20px;">2.2.2 Articles of Association - Meaning-Relationship of and distinction between Memorandum of Association and Articles of Association- Contents and form of Articles-Alteration to Articles- Doctrine of constructive notice- Doctrine of indoor management.</p> <p style="padding-left: 20px;">2.2.3 Prospectus - Meaning and definition- Contents-Abridged form of prospectus- Statutory requirements in relation to prospectus-Prospectus by implication/ Deemed prospectus-Shelf</p> | 24 |

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|---------------|--|-----------|
| | prospectus and Information memorandum-Statement in lieu of prospectus-Red herring Prospectus - Mis-statement in a prospectus and their consequences. | |
| Unit 3 | RAISING OF OWN CAPITAL- ISSUE OF SHARES 3.1 Meaning and definition of share- kinds of Share Capital 3.2 Ways for Raising of Share Capital – Private placement- An offer for sale- Inviting public through prospectus, concept of IPO, FPO and Book Building- Issue of shares to existing shareholders. 3.3 Allotment of Shares - Meaning - Statutory provisions - Irregular allotment- Consequences of irregular allotment - Underwriting of securities- Underwriting commission and brokerage. 3.4 Share Certificate- Meaning- - Rules regarding issue of share certificates- Procedure for issue of duplicate share certificate. 3.5 Transfer of Shares - Transfer of shares in physical form -Legal provisions - Procedure of transfer- Blank transfer- Forged transfer - transfer of shares under Depository System. 3.6 Transmission of shares: Meaning- Distinction between transfer and transmission of shares- Nomination of shares. 3.7 Distinction between shareholder and member- Rights of members | 12 |
| Unit 4 | E-GOVERNANCE AND E-FILING: 4.1 Introduction- Meaning of e-Governance- Advantages of e-Filing 4.2 Exposure to MCA Portal and e-filing of documents related to company 4.3 Assistance at the Facilitation Centre 4.4 DIN-Directors Identification Number requirements- Digital Signature Certificate | 4 |
| Total | | 54 |

BASICS OF COSTING-PAPER I – SEM III

| Unit | Contents of the syllabus | Number of Lectures |
|------|---|--------------------|
| 1 | 1. Need for Costing 1.1 Introduction 1.2 What is financial accounting 1.3 Limitations of financial accounting 1.4 Need for cost accounting 1.5 Distinction between financial accounting and cost accounting | 10 |
| 2 | 2. Origin & Basic Concepts 2.1 Origin and developments in cost accounting 2.2 Basic concepts- Cost Accounting, Cost, Expense and Loss, Costing, Cost Accounting and Cost Accountancy 2.3 Cost Unit and Cost Centre | 12 |
| 3 | 3. Elements of Cost 3.1 Material, Labour & Expenses 3.2 Classification of Cost 3.3 Presentation of total cost 3.4 Types of Cost | 12 |
| 4 | Cost Sheet and CARR 4.1 Introduction 4.2 Cost sheet-specimen form, adjustment of stock in cost sheet, items to be excluded from cost sheet, Exercises on cost sheet 4.3 Tender, 4.4 Quotation, 4.5 Preparation of estimated cost sheet, Exercises on Estimated Cost sheet 4.6 CARR | 20 |
| | Total Number of Lectures | 54 |

Reference Books

| Sr.No. | Book Name | Author | Publication |
|--------|--|--------------------------------|-------------------------------|
| 1 | Principles and Practice of Cost Accounting | N K Prasad | Syndicate Pvt.Ltd. |
| 2 | Cost Accounting | V K Saxena and Vashista | Sultan Chand & Sons |
| 3 | Cost Accounting Theory and Problem | S N Maheshwari and S N Mittal | Mahavir Book depot, New Delhi |
| 4 | Cost Accounting Principles and Practice | Jain and Narang | Kalyani Publishers |
| 5 | Cost Accounting Theory and Practice | Nirmal Gupta and Chhavi Sharma | Ane Books Pvt.Ltd. |
| 6 | Cost Accounting Text and Problems | Dr. N K Agarwal | Shuchita Prakashan Pvt.Ltd. |
| 7 | Costing Adviser and Cost Management | P V Rathnam | Kitab Mahal |
| 8 | Cost Accounting | Jawahar Lal | Tata McGraw Hill |
| 9 | Cost Accounting | R S N Pillai & V Bhagavati | Himalaya Publication |
| 10 | Cost Accounting | Prabhu Dev | Himalaya Publication |

Suggested Journals

Management Accountant (ICAI Journal)
The Chartered Accountant (ICAI Journal)
Chartered Secretary (ICSI journal)

Web sites : www.icwai.org, www.icsi.edu, www.icai.org

BASICS OF COSTING-PAPER II – SEM III

| Unit | Contents of the syllabus | No. of Lectures |
|-------------|--|------------------------|
| 1 | Material 1.1 Introduction 1.2 Meaning of material, stock, inventory 1.3 Need and essentials of material control | 6 |
| 2 | Purchase of Materials 2.1 Objectives purchase department 2.2 Functions of purchase department 2.3 Scientific purchasing procedure 2.4 Purchase documentation 2.5 Economic Order Quantity | 12 |
| 3 | Storing of materials 3.1 Stores location and layout 3.2 Types of store organization 3.2 Duties of store keeper 3.4 Classification and codification 3.5 Forms and documents used in | 8 |
| 4 | Materials accounting and pricing of issues 4.1 Accounting of receipts of materials 4.2 Accounting of issues of materials-LIFO,FIFO,Simple average, Weighted average 4.3 Introduction to Material Accounting in ERP | 12 |
| 5 | Inventory control, 5.1 Periodic and perpetual, 5.2 Inventory ratios 5.3 Reconciliation of physical stock and stock as per records. 5.4 ABC Analysis, | 16 |

Reference Books

| Sr.No. | Book Name | Author | Publication |
|---------------|--|--------------------------------|-------------------------------|
| 1 | Principles and Practice of Cost Accounting | N K Prasad | Syndicate Pvt.Ltd. |
| 2 | Cost Accounting | V K Saxena and Vashista | Sultan Chand & Sons |
| 3 | Cost Accounting Theory and Problem | S N Maheshwari and S N Mittal | Mahavir Book depot, New Delhi |
| 4 | Cost Accounting Principles and Practice | Jain and Narang | Kalyani Publishers |
| 5 | Cost Accounting Theory and Practice | Nirmal Gupta and Chhavi Sharma | Ane Books Pvt.ltd. |
| 6 | Cost Accounting Text and Problems | Dr. N K Agarwal | Shuchita Prakashan Pvt.Ltd. |
| 7 | Costing Adviser and Cost Management | P V Rathnam | Kitab Mahal |
| 8 | Cost Accounting | Jawahar Lal | Tata McGraw Hill |
| 9 | Cost Accounting | R S N Pillai & V Bhagavati | Himalaya Publication |
| 10 | Cost Accounting | Prabhu Dev | Himalaya Publication |

Suggested Journals

1. Management Accountant (ICAI Journal)
2. The Chartered Accountant (ICAI Journal)
3. Chartered Secretary (ICSI journal)

Web sites: www.icwai.org, www.icsi.edu, www.icai.org

FINANCIAL SYSTEM AND INDIAN BANKING – SPL. PAPER 1 – SEM III

| Unit | Contents of the syllabus | Number of Lectures |
|-------------|--|---------------------------|
| 1 | Introduction To The Indian Financial System & The Banking Structure In India | 8 |
| | 1.1 Constituents of the Indian Financial System | |
| | 1.2 Formal and Informal Financial Sector | |
| | 1.3 Interaction between the Financial Sector and Economic Development | |
| | 1.4 Changing Profile of Banks in India w.r.t the Marketing Aspect | |
| 2 | Commercial Banks | 14 |
| | 2.1 Changes in the Operations of Commercial Banks (Core Banking Solutions) | |
| | 2.2 Social Control over Banks, Nationalization of Banks, Arguments for and against Nationalization, Objectives of Nationalization | |
| | 2.3 Progress of Nationalized Banks with reference to Branch Expansion, Deposit Mobilization, Credit Deployment and Priority Sector lending | |
| | 2.4 Performance of Commercial Banks in India in Post Economic Reform Period (Public, Private and Foreign Banks) | |
| 3 | Reforms in the Banking Sector | 10 |
| | 3.1 Rationale and Objectives of Reforms | |
| | 3.2 Reforms in the Post-Nationalization Era– BASEL Norms I& II: a) Recommendations of Narsimham Committee I b) Recommendations of Narsimham Committee II c) Financial Inclusion | |
| | 3.3 New Banking License Guidelines - 2015 | |
| 4 | Co-operative Credit System | 14 |

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| | 4.1 Principles of Co-operation & Evolution of the Co-operative Credit Structure | |
| | 4.2 Case Study of Amul (Dairy Cooperative) | |
| | 4.3 Meaning, Objectives, Organization & Functions of: a) Primary Agricultural Co-operative Credit Societies b) District Central Co-operative Banks c) State Urban Co-operative Banks d) Urban Co-operative Banks e) Urban Co-operative Credit Societies | |
| | 4.4 Evaluation of the Performance of PACS, DCCBs and SCBs | |
| | 4.5 Lead Bank Scheme | |
| 5 | Financial Statement Of A Bank | 8 |
| | 5.1 Understanding the Balance Sheet of a Bank | |
| | Total No of Lectures | 54 |

Suggested Readings/References:

- Day, A.C.L. (1960), Outline of Monetary Economics, Oxford University Press, Oxford.
- De Kock, M.H. (1960), Central Banking, Staples Press, London.
- Due, J.F. (1963), Government Finance, Irwin, Homewood.
- Government of India, Economic Survey (Annual), New Delhi.
- Halm, G.N. (1955), Monetary Theory, Asia Publishing House, New Delhi.
- Harris, C.L. (1961), Money and Banking, Allyn and Bacon, London.
- Laliwala, J.I. (1984), The Theory of Inflation, Vani Educational Book, New Delhi.
- Mishra, S.S. (1981), Money, Inflation and Economic Growth, Oxford & IBH Publishing Company, New Delhi.
- Pathak, B.V. (2011) The Indian Financial System – Markets, Institutions and Services, Pearson Education

INTRODUCTION TO FINANCIAL INSTITUTIONS IN INDIA-SPL. PAPER-2 – SEM III

| Unit | Contents of the syllabus | Number of Lectures |
|--|--|--------------------|
| 1 | Introduction to Financial Institutions in India (Non-Banking) 1.1. Introduction to Financial Institutions (Non- Banking) 1.2. Structure of Financial Institutions (Non- Banking) 1.2.1. NBFC's 1.2.2. Mutual Funds 1.2.3. Development Banks 1.2.4. Insurance Institutions | 10 |
| 2 | Non-Banking Financial Companies. 2.1. Definition, Structure, and Characteristics. 2.2. Types of NBFC's 2.3. Distinction between Banks and NBFC's 2.4. Regulation of NBFC's 2.5 Microfinance | 12 |
| 3 | Mutual Funds in India 3.1 Meaning, Definitions of Mutual Funds 3.2. Types of Mutual Funds 3.3 Mutual Funds in India till 1991. 3.4 Recent Developments in Mutual Funds 3.5. Case Studies. | 12 |
| 4 | Development Banks in India 4.1 Meaning, Structure and Functions of Development Banks 4.2. Developments banks in India before liberalization. 4.3. Developments banks in India after liberalization. 4.4. Case Studies. | 10 |
| 5 | Insurance Institutions in India. 5.1. Life Insurance in India- structure, features and types of products. 5.2. GIC and its Subsidiaries- structure, features and types of products. 5.3. Private Players in the Insurance Sector. 5.4 Reinsurance 5.5. Role of IRDA in the Insurance Sector. 5.6. Case Studies. | 10 |
| | | |
| | Total Number of Lectures | 54 |
| Suggested Reference Books | | |
| 1. Monetary Economics Institutions, Theory and Policy: Suraj B Gupta | | |

2. Financial Institutions and Markets: L.M Bhole
3. India: A Financial Sector for the Twenty-first Century: Hanson, J. A and S. Kathuria
4. Indian Financial System by Bharati V. Pathak
5. Indian Financial System: M.Y. Khan
6. Money, Banking and Financial Market-Baye Jansen
7. Financial Markets and Institutions a Modern Perspective, Anthony Saundes, M. Millon Cornett

Suggested Journals

- 1) [Reserve Bank Of India - Bulletin](#)
(Mumbai, Reserve Bank Of India)
- 2) [Reserve Bank Of India - Occasional Papers](#)
(Mumbai, Reserve Bank Of India)
- 3) [Review Of Financial Studies](#)
(Oxford, Oxford University Press)

Websites:

rbi.org.in
indiabudget.nic.in
www.sebi.gov.in
www.licindia.in
Economic survey (latest edition)

GROWTH OF ENTREPRENEURSHIP – PAPER 1 – SEM III

| Unit | Contents of the syllabus | Number of Lectures |
|------|--|--------------------|
| 1 | <p>Entrepreneurship: Conceptual Framework</p> <p>1.1 Understanding the terms enterprise, entrepreneur, entrepreneurship, Intrapreneurship</p> <p>1.2 Genesis and Development of entrepreneurship globally and in India</p> <p>1.3 Nature & characteristics of entrepreneurship</p> <p>1.4 Entrepreneurship as a catalyst to economic development</p> <p>1.5 Demystifying entrepreneurship-socio economic background, genetic qualities, community traits etc.</p> | 14 |
| 2 | <p>Entrepreneurial Personality</p> <p>2.1 Entrepreneurial qualities, skills & behavioural pattern.</p> <p>2.2 Entrepreneurial motives David C. McClelland’s Theory of Need for Achievement & Kakinada Experiment</p> <p>2.3 The entrepreneurial decision process</p> <p>2.4 Managerial vs. entrepreneurial decision making</p> <p>2.5 Entrepreneurial leadership characteristics</p> | 14 |
| 3 | <p>Opportunities, Challenges and Types of Entrepreneurship</p> <p>3.1 Opportunities and challenges to entrepreneurship. Understanding opportunities and challenges (through exercises)</p> <p>3.2 Failures in entrepreneurship</p> <p>3.3 Global Entrepreneurship Development Index(GEDI)</p> <p>3.4 Entrepreneurship as a career choice</p> | 14 |
| 4 | <p>Changes in the business models</p> <p>Contents</p> <p>4.1 From traditional models to new contemporary business models.</p> <p>4.2 Brick and mortar models to digital enterprise models.</p> | 12 |
| | Total Number of Lectures | 54 |

Suggested Reference Books

1. Kaulgud Aruna, Entrepreneurship Management, Thomson Publication.
2. Hisrich; Peters; Shepherd, Entrepreneurship, Tata McGraw hill.
3. Khanka S.S. -: “Entrepreneurial Development” S. Chann.
4. Gupta S.S. -: “Entrepreneurial Development” Sultan Chand & Sons.
5. Taneja Satish and Gupta S.L. “Entrepreneurship Development – New Venture Creation” Galgotia Publishing Company, New Delhi.
6. Roy Rajeev – ‘Entrepreneurship’ Oxford University Press.

7. Business Model generation by Alex Osterwalder

Suggested Journals

1. Journal of Entrepreneurship; Sage publication
2. The IUP Journal of Entrepreneurship Development

Websites:

www.ediindia.org

www.iveybusinessjournal.com

www.siliconindia.com

MANAGING INNOVATION AND ENTREPRENEURSHIP – PAPER 2 – SEM III

| Unit No. | Topic | No. Of Lectures |
|---------------|---|-----------------|
| Unit 1 | Changing economic and Ecological characteristics: In India and Internationally | 5 |
| | 1.1 Dynamic economic aspects at National and International level 1.2 ecological changes influencing business | |
| Unit 2 | Need and Significance of innovation | 16 |
| | 2.1 Creativity - meaning, Creativity Process | |
| | 2.2 Components of creative performance | |
| | 2.3 Types of creativity, 2.4 Techniques of creative problem solving (<i>workshops and exercises</i>) | |
| Unit 3 | Idea Generation | 19 |
| | 3.1 Sources of business idea | |
| | 3.2 Searching and selecting business ideas | |
| | 3.3 Methods/techniques of generating ideas | |
| | 3.4 <i>Baringers Model- Evaluating Business Idea, selecting, pivoting and scaling of business idea</i> | |
| Unit 4 | Innovation in Entrepreneurship | 14 |
| | 4.1 Innovation: Meaning & need for innovation 4.2 Types of innovation 4.3 <i>Bottom up and Top down Innovation</i> 4.4. <i>Frugal Innovation- Case studies in India and abroad</i> | |
| | 4.4 Innovations in entrepreneurship: case studies of Indian and global organisations | |
| | 4.3 Global Innovation Index framework (GII) | |

Case study in innovation entrepreneurship: Richard Branson’s Virgin Group, Marico Foundation case studies.

References:

1. Making Breakthrough Innovations Happen, Porus Munshi, Marico Innovation Foundation
2. Frugal Innovation, Navi Radjou and Jaideep Prabhu, Hachette India
3. Jugaad Innovation, Navi Radjou and Jaideep Prabhu, Random House India

COMMUNICATION FOR MARKETING – SEM III

| Unit | Contents of the syllabus | Number of Lectures |
|------|---|--------------------|
| 1 | INTRODUCTION 1.1 Role of communication – defining and classifying communication 1.2 Purpose and process of communication 1.3 Characteristics of successful communication 1.4 Importance of communication in Marketing 1.5 Communication Booster: Non Verbal Communication | 12 |
| 2 | Simulation Of Communication skills 2.1 Persuasive Group Discussion 2.2 Team Building & Problem Solving 2.3 Presentations 2.4 Role Play 2.5 Extempore Speaking | 13 |
| 3 | Individual Communication 3.1 - Power of positive thinking 3.2 Nurturing creativity, decision-making and problem solving. 3.3 Self-Awareness and Self-Motivation 3.4 Cases and films on successful salesmen | 10 |
| 4 | Soft skills for individual development 4.1 Concept of team in work situation, promotion of team spirit, characteristics of team player. 4.2 Nurturing leadership qualities. 4.3 Emotional intelligence. 4.4 Negotiation skills- 4.5 Time Management | 12 |
| 5 | Unit V Social Communication 5.1 socializing –ice breakers; small talk – dialogue, debate, discussion — overcoming shyness, hesitation – understanding cultural codes. | 04 |
| 6 | Unit VI General knowledge and current affairs 6.1 Regional, national and international events 6.2 Geographical, political and historical aspects of developed and developing nations | 03 |

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| | Total Number of Lectures | 54 |
| Suggested Journals Journal Soft Skills Indian Management Harvard Business Review Journal of Commerce & Management Thought | | |

FUNDAMENTALS OF MARKETING MANAGEMENT– SPL. PAPER I – SEM III

| Unit | Contents of the syllabus | Number of Lectures |
|---|--|---------------------------|
| 1. | Marketing and its core concepts 1.1 Concepts: Need, Wants, & Demand Market, Marketing, Product, value, Satisfaction, Exchange and transaction 1.2 Approaches to Marketing, Marketing 1.3 Adapting Marketing to New Liberalized Economy – Digitalization, Customization, 1.4 Changing Marketing Practices | 12 |
| 2. | Understanding the Marketing Environment 2.1 Introduction to Marketing Research 2.2 Insight into Marketing Environment: Introduction, Nature and Scope of Environment 2.3 Components of Marketing Environment: <ul style="list-style-type: none"> • Internal Marketing Factors • External Marketing Factors 1.1 SWOT Analysis | 16 |
| 3. | Marketing Segmentation 3.1 What is Marketing Segmentation 3.2 Need for segmenting markets 3.3 Benefits & Limitations of market segmentation 3.4 Levels of Market segmentation, Approaches of segmenting markets, Bases for segmenting consumer markets | 16 |
| 4. | Introduction to Targeting and positioning and differentiation 4.1 What is target market? Steps in choosing target market, Evaluating and Selecting Target markets 4.2 What is positioning? Importance of Positioning 4.3 Developing a Positioning Strategy. 4.4 Developing Product Differentiation strategy | 10 |
| | Total Number of Lectures | 54 |
| Suggested Reference Books | | |
| 1) Fundamentals of Marketing, William Stanton, Michael Etzel, Bruce Walker, Mc Graw-Hill 2) Introduction to Marketing, Theory & Practice, Second Edition, Adrian Palmer, OUP 3) Marketing Management-A South Asian Perspective,13 th Edition, Philip Kotler, Kevin Keller, 4) Marketing Management-Global Perspective -Indian Context, 4 th Edition-2010V.S. Ramaswamy & S. Namakumari, Macmillan Publishers India LMT, New Delhi. 5) Marketing Management,11 th Edition, Philip Kotler, Published by-Prentice Hall of India Private Ltd., New Delhi 6) Marketing and Salesmanship, F.Y.B. Com, Dr. Mrs.Shaila Bootwala, Dr. M. D. Lawrence, Mr. Sanjay Mali 7) Marketing Management, T.Y.B.Com, Dr. Shaila Bootwala | | |

CUSTOMER VALUE MANAGEMENT – PAPER II - SEM III

| Unit | Contents of the syllabus | Number of Lectures |
|------|--|--------------------|
| 1 | <p>Understanding Value framework in Marketing</p> <p>1.1 Understanding basic Concepts: Value, Customer Value, Customer Cost, Customer Perceived Value, Customer Life Time Value, Value Proposition</p> <p>1.2 Components of Customer Value</p> <ul style="list-style-type: none"> • Tangible Value • Intangible Value <p>1.3 Creating, Communicating & Delivering Value</p> <p>1.4 Managing Customer Relationship</p> | 14 |
| 2 | <p>Delivering value by Understanding Consumer Behavior</p> <p>2.1 Meaning and definition of Consumer Behavior</p> <p>2.2 Need for studying consumer behavior</p> <p>2.3 Buying Motives</p> <p>2.4 Consumer Purchase decision process</p> <p>2.5 Factors Influencing consumer behavior</p> | 14 |
| 3 | <p>Achieving Competency through Marketing Mix</p> <p>3.1 Concept and Definition of Marketing Mix</p> <p>3.2 Elements of Marketing Mix</p> <ul style="list-style-type: none"> • Product, Price, Place, Promotion <p>3.3 Extended 3 P's in Marketing Mix</p> <ul style="list-style-type: none"> • People, Process, Physical Evidence | 14 |
| 4 | <p>Competitive Environment and consumer behavior</p> <p>4.1 Rural and Urban consumer behavior</p> <p>4.2 Understanding of Competitive environment in post 91'</p> <p>4.3 Study of Global consumer</p> <p>4.4 Customer centric strategies by companies</p> | |

| | | |
|--|---------------------------------|-----------|
| | Total Number of Lectures | 54 |
| <p>Suggested Reference Books</p> <ol style="list-style-type: none"> 1) Marketing Management, Philip Kotler & Kevin Keller, Twelfth Edition, Pearson Prentice Hall (Marketing Mix) 2) Introduction to Marketing, Theory & Practice, Second Edition, Adrian Palmer, Oxford University Press 3) Marketing and Salesmanship, F.Y.B. Com, Dr. Mrs. Shaila Bootwala, Dr. M. D. Lawrence, Mr. Sanjay Mali, Nirali Prakashan (Marketing Mix) 4) Fundamentals of Marketing, William Stanton, Michael Etzel, Bruce Walker, Mc Graw-Hill International Editions 1994 (Ethics in Marketing) 5) Marketing Management, S.Y.B. Com, Dr. Shaila Bootwala, Nirali Prakashan (Ethics in Marketing) 6) Hawkins, Best and Coney: Consumer Behaviour, Tata McGraw Hill, New Delhi 2004. 7) Schiffman, L.G. and Kanuk, L.L.: Consumer Behaviour, Prentice Hall of India, New Delhi 1994. 8) Laudon, David L and Bitta Albert J Della: Consumer Behaviour, Tata McGraw Hill, New Delhi 2005. 9) Mowen, John C: Consumer Behaviour, Macmillan, New York 1993. 10) Assael, H: Consumer Behaviour and Marketing Action, South Western, Ohio 1995. | | |

CORPORATE ACCOUNTING II – SEM IV

| Detailed syllabus | | |
|-------------------|--|--------------------|
| Unit | Contents of the syllabus | Number of Lectures |
| 4 | <p>BANKING COMPANY FINAL ACCOUNTS:</p> <p>4.1 Introduction of Banking Company;</p> <p>4.2 Legal provisions;</p> <p>4.3 Nonperforming assets (NPA);</p> <p>4.4 Reserve Fund;</p> <p>4.5 Acceptances;</p> <p>4.6 Endorsements and other obligations;</p> <p>4.7 Bills for collection;</p> <p>4.8 Rebate on bills discounted;</p> <p>4.9 Provision for Bad and Doubtful debts;</p> <p>4.10 Preparation of final accounts in vertical form as per Banking Regulation Act, 1949.</p> | 20 |
| 5 | <p>LIQUIDATION OF COMPANY:</p> <p>5.1 Meaning of Liquidation</p> <p>5.2 Modes of winding up</p> <p>5.3 Consequences of Winding up</p> <p>5.4 Preparation of Liquidator's Final Statement of Account</p> | 26 |
| 6 | <p>ACCOUNTING IN VALUE ADDED TAXES</p> <p>6.1 Concept of VAT</p> <p>6.2 Concept of CENVAT</p> <p>6.3 Concept of Service Tax</p> <p>6.4 What is input credit, concept of set-off and accounting thereof</p> | 8 |
| 7 | <p>INVESTMENT ACCOUNTING:</p> <p>7.1 Introduction</p> | |

| | |
|--|---------------------------------|
| 7.2 Need | |
| 7.3 Investment in securities | |
| 7.4 Cum- Interest and ex-interest transactions of purchases and sales | |
| 7.5 Entries for interest received | |
| 7.6 Brokerage | |
| 7.7 Expenses on purchases and sales | |
| 7.8 Valuation of closing investment by FIFO method and market price method | |
| | Total Number of Lectures |
| | 54 |

Suggested Reference Books

- 1) Advanced Accounts – M. C. Shukla & T. S. Grewal.
- 2) Advanced Accounts – R. L. Gupta
- 3) Company Accounts – S.P. Jain & K.L. Narang
- 4) Advanced Accounts – Paul Sr.
- 5) Corporate Accounting – Dr. S. N. Maheshwari & S.K. Maheshwari
- 6) Corporate Accounting- Mukharji & Hanif
- 7) Accounting Standards – Institute of Chartered Accountants of India.

Suggested Journals

1. The Chartered Accountant: Journal of the Institute of Chartered Accountants of India.
2. The Accounting World : ICFAI Hyderabad

Web sites:

1. www.icaai.org.in
2. www.icwai.org
3. www.icsi.edu
4. www.accountingcoach.com
5. www.fasb.org
6. www.freewebs/fyaccounts.com
7. www.ibsindia.org

MACROECONOMICS: CONCEPT AND ANALYSIS – II – SEM IV

| Unit | Contents of the syllabus | Number of Lectures |
|-----------|---|--------------------|
| 1 | Theories Of Output, Employment And Income Determination | 12 |
| | 1.1 The Classical Theory | |
| | 1.2 Keynes Theory of Output, Employment and Income determination. | |
| | 1.3 Consumption and Investment Function | |
| | 1.4 Concept of Multiplier and Accelerator | |
| 2 | Post Keynesian Developments | 10 |
| | 2.1 Monetarism | |
| | 2.2 Stagflation and Supply Side Economics | |
| | 2.3 Tax Revenue and Laffer Curve | |
| 3. | Trade Cycles | |
| | 3.1 Meaning, Features and Phases of Trade Cycles | |
| | 3.2 Causes and Case Studies | |
| | 3.3 Anti Cyclical Policies | |
| 4. | Inflation and Deflation | 10 |
| | 4.1 Inflation and Deflation – Meaning, Causes and Effects | |
| | 4.2 Demand-Pull and Cost-Push Inflation Inflationary Gap | |
| | 4.3 Inflationary and Deflationary Gap | |
| | 4.4 Short run and Long run Phillips Curve | |
| 5 | Public Finance | 10 |
| | 5.1 Meaning, Nature and Scope of Public Finance | |
| | 5.2 Tax and classification of Taxes (Specific and Ad Valorem, Progressive and Proportional) | |

| | | |
|--|------------------------------------|-----------|
| | 5.3 Types of Budget Deficits | |
| | 5.3 Role of Fiscal Policy in India | |
| | Total No. of lectures | 54 |

Suggested Readings/References:

- Abel A.B. & Bernanke B.S., Macroeconomics, Pearson Education
- Ackley, G (1976) Macro Economics Theory and Policy, Macmillan Publishing Company, New York
- Ahuja H. L. (2002) Macroeconomics Theory and Policy, Chand and Co. Ltd New Delhi.
- D'Souza Errol (2008) Macroeconomics : Pearson Publication, New Delhi.
- Gupta S.B. (1994) Monetary Economics, S. Chand and Co. Delhi
- Jhingan M.L. (2002) Macro Economic Theory, Vrinda Publication, Delhi
- Mankiw Gregory N, (2009) Macroeconomics, Worth Publishers, 6th Ed.
- Samuelson P. A. & Nordhaus W. D., Economics, Tata McGraw Hill
- Shapiro E (1996) Macro Economic Analysis; Galgotia Publication, New Delhi
- Vaish M. C. (2002) Macro Economic Theory, Vikas Publishing House, N. Delhi
- Government of India, Economic Survey: Various Issues

MANAGERIAL COMMUNICATION – SEM IV

| Detailed syllabus | | |
|---|--|---------------------------|
| Unit | Contents of the syllabus | Number of Lectures |
| 1 | <u>Process of Communication:</u> 1.1 Principles & Practices of Communication 1.2 Types of Communication 1.3 Barriers to Communication 1.4 Communication Networks 1.5 Formal and informal communication 1.6 Forms of organizational communication | 10 |
| 2 | LSRW in Communication – Listening – active vs passive (Talk less, listen more); Speaking - Speech vs enunciation (mind your tone); Reading –Focus on the structure not on the theme alone; Writing – Precise, not only précis writing | 06 |
| 3 | Soft Skills for Effective Managers 3.1 Introduction and Importance 3.2 Communication, decision making, self-motivation 3.3 leadership, time management, team working 3.4 Managing change, conflict resolution. | 10 |
| 4 | Internal & External Written Communication 4.1 Importance & Forms of Written Communication 4.2 Employment Communication: 4.3 Email, Press – Releases, Official Correspondence 4.4 Circulars, Notices, Suggestions & Proposals 4.5 Report Writing & Minutes of Meetings | 14 |
| 5 | Cross Cultural Communication Contents –meaning and cases 5.1 Need, Aspects & Challenges | 04 |
| 6 | Ethical Issues of Communication Contents-Meaning and cases | 04 |
| 7 | Exploring media in formal and informal communication | 06 |
| | Total Number of Lectures | 54 |
| Suggested Reference Books Business Communication: Techniques & Methods by Juneja Om P./Mujumdar Aarati Business communication By Hudson R H Selzler B J Business communication for managers By Penrose J M & etc. | | |

Business communication-2007 ed. By Locker k & Etc.
Business Communication: Theory and Application,1998. By Ramond V and Etc.
Basic business communication-By Lesikar R V & Flatley M E
Contemporary business communication,2005-By Ober Scot
Effective Business Communications,2 004 By Irwin D Ed.
Business Communication,2003 By Sinha K K
Basic Business Communication,2002 By Lesikar, R. V. And Flatley
Business Communication,2000 by Guffey Mary Ellen

Suggested Journals

Journal Soft Skills
Indian Management
Harvard Business Review
Journal of Commerce & Management Thought

ELEMENTS OF COMPANY LAW- II – SEM IV

| Unit | Topic | No. of Lectures |
|---------------|--|-----------------|
| Unit 1 | <p>OTHER SOURCES OF FINANCE- BORROWED CAPITAL</p> <p>1.1 Borrowing powers- Company, Board - Ultra-vires borrowings, loans from directors</p> <p>1.2 Hypothecation, Mortgage, Pledge, Creation of Charge, Fixed and Floating Charge- Registration of Charges-Satisfaction of Charges</p> <p>1.3 Debentures, types of Debentures, Debenture Trust Deed.</p> <p>1.4 Fixed Deposits</p> | 12 |
| Unit 2 | <p>RETURN ON CAPITAL (OWNED AND BORROWED)</p> <p>2.1 Dividend on shares -Divisible profit- Types of Dividend - Bonus Shares - Rules relating to payment of Dividend.</p> <p>2.2 Interest - Charge against profit - Rules regarding payment of Interest.</p> | 6 |
| Unit 3 | <p>COMPANY MANAGEMENT AND ADMINISTRATION</p> <p>3.1 Organisational set-up of a company/Administrative Hierarchy.</p> <p>3.2 Board of Directors - Definition- Powers and Functions.</p> <p>3.3 Director - Meaning-Types - Legal position of Directors</p> <p>3.4 Legal provisions relating to Directors- Qualifications for Directors - Disqualification of a Director - Appointment of Directors – Independent Director, Resident Director, Woman Director- Number of Directors - Number of directorships –</p> <p>3.5 Vacation of office of a Director- Removal of a Director - Resignation by a Director- Compensation for loss of office - Office or place of profit - Interested Director – Related party</p> <p>3.6 Duties of Directors.</p> <p>3.7 Liabilities of Directors.</p> <p>3.8 Restrictions on loans to Directors.</p> <p>3.9 Remuneration to directors (Overall Managerial Remuneration)</p> <p>3.10 Key managerial positions-Managing Director, CEO, CFO, Company Secretary Managing Director Meaning- Appointment- Disqualifications - Term of office/ Tenure of appointment - Remuneration. Manager – Meaning – Disqualifications - Remuneration - Distinction between Managing Director and Manager. Whole time director – Meaning - Distinction between Managing Director and Whole time Director.</p> | 16 |
| Unit 4 | <p>COMPANY MEETINGS</p> <p>4.1 Company Meetings- An introduction - Meaning of ‘Meeting’ - Kinds of meetings</p> | 16 |

| | | |
|---------------|---|-----------|
| | <p>4.2 Requisites of a valid meeting and applicability (General Law relating to meeting)- Authority to convene meeting, Notice for meeting, Chairman of the Meeting, Quorum for the meeting - Methods of voting- Rules in respect of Voting-Passing of resolution by postal ballot- Voting by electronic means - Proxy - Meaning- Appointment- Rights of proxy - Revocation of proxy.</p> <p>4.3 Motion, Amendments and Point of Order- Meaning of Motion- Rules regarding Amendments-Formal motion- Types of formal motions- Point of order.</p> <p>4.4 Resolutions - Kinds of resolutions-preparation of the draft of resolutions</p> <p>4.5 Minutes and Importance</p> <p>4.6 General Meetings (shareholders’): Need for meetings.</p> <p>4.6.1 Annual General Meeting (AGM) - Importance-Gap between two AGMs- Extension of Time-Cancelling or postponing of convened Meeting-Day, hour and place of AGM- Business to be transacted- Ordinary business- Special Business- Notice- Default in holding AGM -Penalty.</p> <p>4.6.2 Extraordinary General Meeting (EOGM) - Meaning- Business to be transacted- Who may call- Power of Tribunal to convene meeting</p> <p>4.6.3 Class Meetings</p> <p>4.7 Board Meetings, Need for Board Meetings - Frequency of Board Meetings - Notice of the meeting- Agenda of Board Meeting- Time and Place of Board Meeting- Chairman of the meeting - Quorum of Board Meeting–Video conferencing- Resolution by circulation - Committee of the Board.</p> | |
| Unit 5 | <p>5.1 Prevention of Oppression and Mismanagement</p> <p>5.2 Rule of majority- protection of minority interest-remedies and rights of minority share holders</p> | 4 |
| Total | | 54 |

Suggested Reading:

- “Companies Act 2013 with Rules”, 2016 Edition Date of Publication: Dec.2015 ISBN No.:9789350718155
- “E-Book On The Companies Act, 2013 and Rules Thereon”, The Institute of Chartered Accountants of India (“ICAI”)
- Study material published by ICSI
- “MCA 21”, Portal of ministry of Corporate affairs for latest updated bare act and procedures

BASICS OF COSTING-PAPER III (LABOUR AND OVERHEADS) – SEM IV

| Unit | Contents of the syllabus | Lectures |
|-----------------------|--|-----------|
| 1 | <p>Concept of Labour and Remuneration Methods</p> <p>1.1 Role and importance of labour, Time keeping and time booking</p> <p>1.2 Labour turnover- Meaning, Reasons for labour turnover</p> <p>1.3 Exercises on calculation of labour turnover rate</p> <p>1.4 Remuneration methods- Principles of remuneration plan, Methods of remuneration (Time wage system, Piece rate system, Taylor’s Differential piece rate system, Incentive Plans- Halsey Premium Plan, Rowan Premium plan)</p> | 16 |
| 2 | <p>Job Analysis and Job Evaluation</p> <p>2.1 Meaning and Process of job analysis</p> <p>2.2 Methods of collecting job data, Job design</p> <p>2.3 Job Analysis-Job description, Job specification</p> <p>2.4 Job evaluation and Methods of computing remuneration</p> <p>2.5 Merit Rating</p> | 4 |
| 3 | <p>Concept of Overheads and Overhead Accounting</p> <p>3.1 Overheads –Introduction, Classification of Overheads</p> <p>3.2 Overhead Accounting-Collection and Codification of overheads, Allocation of overheads</p> <p>3.3 Apportionment and reapportionment of overheads</p> | 20 |
| 4 | <p>4.1 Absorption of overheads- Meaning</p> <p>4.2 Methods of Overhead Absorption,</p> <p>4.3 Overhead Rates</p> <p>4.4 Overhead Absorption- Under and Over Absorption, Accounting Treatment</p> | 14 |
| Total Lectures | | 54 |

Suggested Reference Books

Reference Books:

| Sr.No. | Book Name | Author | Publication |
|--------|--|--------------------------------|-------------------------------|
| 1 | Principles and Practice of Cost Accounting | N K Prasad | Syndicate Pvt.Ltd. |
| 2 | Cost Accounting | V K Saxena and Vashista | Sultan Chand & Sons |
| 3 | Cost Accounting Theory and Problem | S N Maheshwari and S N Mittal | Mahavir Book depot, New Delhi |
| 4 | Cost Accounting Principles and Practice | Jain and Narang | Kalyani Publishers |
| 5 | Cost Accounting Theory and Practice | Nirmal Gupta and Chhavi Sharma | Ane Books Pvt.ltd. |
| 6 | Cost Accounting Text and Problems | Dr. N K Agarwal | Shuchita Prakashan Pvt.Ltd. |
| 7 | Costing Adviser and Cost Management | P V Rathnam | Kitab Mahal |
| 8 | Cost Accounting | Jawahar Lal | Tata McGraw Hill |
| 9 | Cost Accounting | R S N Pillai & V Bhagavati | Himalaya Publication |
| 10 | Cost Accounting | Prabhu Dev | Himalaya Publication |

Suggested Journals

1. Management Accountant (ICAI Journal)
2. The Chartered Accountant (ICAI Journal)
3. Chartered Secretary (ICSI journal)

Web sites : www.icwai.org, www.icsi.edu, www.icai.org

METHODS OF COSTING- PAPER IV – SEM IV

| Unit | Contents of the syllabus | |
|------|--|----|
| 1 | <p>Job Costing and Batch costing</p> <p>1.1 Introduction –Meaning, Nature and Suitability</p> <p>1.2 Documents used in Job costing</p> <p>1.3 Job cost accounting Procedure</p> <p>1.4 Exercise on Job Cost sheet</p> <p>1.5 Batch Costing - Introduction-Meaning, concept, Essentials</p> <p>2.2 Economic Batch Quantity-Concept and Numerical Questions</p> | 12 |
| 2 | <p>Contract costing</p> <p>2.1 Meaning and Elements</p> <p>2.2 Work Certified, Work Uncertified, Escalation Clause, Cost Plus Contract, Work in Progress</p> <p>2.3 Profit on Incomplete Contract</p> <p>2.4 Numerical Exercise</p> | 12 |
| 3 | <p>Operating Costing (Service Costing)</p> <p>2.1 Meaning, Definition, Features, Applicability</p> <p>2.2 Unit of Cost-Simple Unit and Composite Unit</p> <p>2.3 Classification of Cost-Standing Chagres, Maintenance Charges, Running Charges</p> <p>2.4 Cost Sheet for Transport, Hotel and Canteen Services</p> | 16 |
| 4 | <p>Activity Based Costing Technique</p> <p>4.1 Introduction and Definition</p> <p>4.2 Comparison of Traditional Product cost and ABC</p> <p>4.3 Introduction of System</p> | 14 |

Total Lectures

54

Suggested Reference Books**Reference Books:**

| Sr.No. | Book Name | Author | Publication |
|---------------|--|--------------------------------|-------------------------------|
| 1 | Principles and Practice of Cost Accounting | N K Prasad | Syndicate Pvt.Ltd. |
| 2 | Cost Accounting | V K Saxena and Vashista | Sultan Chand & Sons |
| 3 | Cost Accounting Theory and Problem | S N Maheshwari and S N Mittal | Mahavir Book depot, New Delhi |
| 4 | Cost Accounting Principles and Practice | Jain and Narang | Kalyani Publishers |
| 5 | Cost Accounting Theory and Practice | Nirmal Gupta and Chhavi Sharma | Ane Books Pvt.Ltd. |
| 6 | Cost Accounting Text and Problems | Dr. N K Agarwal | Shuchita Prakashan Pvt.Ltd. |
| 7 | Costing Adviser and Cost Management | P V Rathnam | Kitab Mahal |
| 8 | Cost Accounting | Jawahar Lal | Tata McGraw Hill |
| 9 | Cost Accounting | R S N Pillai & V Bhagavati | Himalaya Publication |
| 10 | Cost Accounting | Prabhu Dev | Himalaya Publication |

Suggested Journals

1. Management Accountant (ICAI Journal)
2. The Chartered Accountant (ICAI Journal)
3. Chartered Secretary (ICSI journal)

Web sites : www.icwai.org, www.icsi.edu, www.icai.org

APEX FINANCIAL INSTITUTIONS- SPL. PAPER-III – SEM IV

| Unit | Contents of the syllabus | Number of Lectures |
|-------------|--|---------------------------|
| 1. | Organization, Management and Functions of Reserve Bank of India | 14 |
| | 2.1 Evolution of Central Banking | |
| | 2.2 Comparative study of Structure and Organization of Central Banks in USA, UK and India | |
| | 2.3 Functions of Reserve Bank of India | |
| | 2.4 Departments of Reserve Bank of India | |
| | 2.5 Objectives and Instruments of R.B.I.'s Monetary Policy | |
| | 2.6 Monetary Policy-The Debate on Economic Growth versus Inflation | |
| 2. | National Bank for Agricultural and Rural Development | 14 |
| | 4.1 Objectives and Functions of NABARD | |
| | 4.2 Role of NABARD in promoting India's Agricultural and Rural Development- The Concept of Refinance | |
| | 4.3 Recent Initiatives undertaken by NABARD | |
| | 4.4 Evaluation of its Performance | |
| 3. | Export Import (EXIM) Bank of India | 14 |
| | 5.1 Need for setting up of EXIM Bank in India | |
| | 5.2 Objectives and Functions of EXIM Bank | |
| | 5.3 Progress of EXIM Bank over the recent years | |
| | 5.4 Financial Products of EXIM Bank (Buyers' Credit, Corporate Banking, Lines of Credit, Overseas Investment Finance, Project Exports) | |
| 4. | National Housing Bank | 12 |

| | | |
|--|---|-----------|
| | 5.1 Role of NHB vis-à-vis Housing Finance | |
| | 5.2 Various schemes introduced by Government of India to promote housing finance system | |
| | 5.3 Case Studies | |
| | Total No. of lectures | 54 |

Suggested Readings/References:

- Day, A.C.L. (1960), Outline of Monetary Economics, Oxford University Press, Oxford.
- De Kock, M.H. (1960), Central Banking, Staples Press, London.
- Due, J.F. (1963), Government Finance, Irwin, Homewood.
- Government of India, Economic Survey (Annual), New Delhi.
- Halm, G.N. (1955), Monetary Theory, Asia Publishing House, New Delhi.
- Harris, C.L. (1961), Money and Banking, Allyn and Bacon, London.
- Laliwala, J.I. (1984), The Theory of Inflation, Vani Educational Book, New Delhi.
- Mishra, S.S. (1981), Money, Inflation and Economic Growth, Oxford & IBH Publishing Company, New Delhi.
- Pathak, B.V. (2011) The Indian Financial System – Markets, Institutions and Services, Pearson Education
- Reserve Bank of India (1983), The Reserve Bank of India: Functions and Working, Bombay.
- Reserve Bank of India, Report on Trend and Progress of Banking in India,
- Reserve Bank of India, Report on Currency and Finance (Annual), Mumbai
- Reserve Bank of India Website: www.rbi.org.in
- EXIM Bank of India Website: www.eximbankindia.in
- NABARD Website: www.nabard.org.in NHB Website: <http://nhb.org.in>

INDIAN FINANCIAL MARKETS – SPL. PAPER-IV - SEM IV

| Unit | Contents of the syllabus | Number of Lectures |
|----------|--|--------------------|
| 1 | Introduction to Financial Markets in India. 1.1 Meaning and characteristics of Financial Markets. 1.2 Types structure and functions of Financial Markets. | 4 |
| 2 | Money Markets 2.1 Introduction, Meaning, Structure and Characteristics of the Indian Money Market. 2.2. Functions and Significance of Money Markets. 2.3. Institutions in the Money Market. 2.4. Instruments in the Indian Money Market 2.5. Role of RBI to develop the Money Market | 12 |
| 3 | Capital Markets 3.1 Introduction, Meaning, functions and significance of Capital Markets 3.2 Structure and characteristics of the Indian Capital Markets. 3.3 Instruments in the Indian Capital Market-Products, Operations and Practice 3.4 Institutions in the Indian Capital Market. 3.5 Role of SEBI in the Capital Market | 12 |
| 4 | Stock Exchanges in India. 4.1. Stock Exchanges in India. 4.2. Bombay Stock Exchange. 4.3. National Stock Exchange. 4.4. Over the Counter Exchange of India. 4.5. Screen Based Trading –Spot, Derivatives, Futures and Options. 4.6. Case Studies | 12 |
| 5 | Foreign Exchange Markets. 5.1. Foreign Exchange Markets: Meaning, structure and Participants 5.2. Types of Risk in Foreign Exchange Market 5.4. Regulations in Foreign Exchange Market-FEMA 5.5. Case Studies. | 14 |
| | Total No. of Lectures | 54 |

Readings and References

Fredrick Mishkin (1992), The Economics of Money, Banking, and Financial Markets. Harper Collin Publishers
By Machiraju.H.R(2006). Indian Financial Systems VikasPublishers,New Delhi
By Burton &Lombra (2000) Financial System & The Economy, S.W. College Publishers

PathakV.Bharti (2011) Indian financial systems: markets, institutions & services,3rdEdition Pearson, New Delhi

Siddaiah Thummuluri (2011) ,Financial Services, Pearson Publishers, New Delhi

Burton Maureen and Brown Bruce (2009) Financial System and the Economy: PHI Learning, **New Delhi**

By Desai Vasant (2007) Fundamentals of Indian Financial System Himalaya Publishers, Mumbai.

M.Y. Khan (2007) Indian Financial System) Tata McGraw Hill, New Delhi

BholeL.M.andMahakud.J.(2009) Financial Institutions &Markets -5th ed. Tata McGraw Hill New Delhi

BhasinNitin (2010)Financial Institutions & Financial Markets in India : New Century Publications New Delhi

By Swamy Rita S. (2007)Financial Institutions & Markets ShethPublishers,Mumbai

By Kunjukunju Benson and Mohanan S (2012) Financial markets & financial services in India New Century.

By Gupta N K and Chopra Monika (2008) Financial Markets, Institutions & Services Ane Books Pvt. Ltd New Delhi.

Economic Surveys-Variou Issues.

CMIE-Variou issues

SUCCESS STORIES IN ENTREPRENEURSHIP – PAPER III – SEM IV

| Detailed syllabus | | |
|--|---|---------------------------|
| Unit | Contents of the syllabus | Number of Lectures |
| Unit 1 | <p><u>Introduction</u></p> <p>1.1 Myths about entrepreneurship</p> <p>1.2 Factors responsible for success and failure of an enterprise</p> <p>1.3 Push and Pull factors</p> <p>1.4 First generation entrepreneurship, <i>Corporate, Social and Green entrepreneurship</i> - Challenges and strategies</p> <p>1.5 family business entrepreneurship, women entrepreneurs</p> | 08 |
| Unit 2 | <p>Analysis of entrepreneurs profiles</p> <p>2.1 Tools for analysing entrepreneur profiles: Interview, literature review, SWOT, Case studies-descriptive, problem solving</p> <p>2.2 Study of traditional and family enterprises</p> | 10 |
| Unit 3 | Study of five new age entrepreneurs | 12 |
| Unit 4 | Study of any five enterprises that failed | 12 |
| Unit 5 | Study of any five traditional and present day social /eco entrepreneurs | 12 |
| | Total Number of Lectures | 54 |
| Suggested Reference Books | | |
| <p>1.. The New age entrepreneurs by Random house publication</p> <p>2. Rashmi Bansal :</p> <ul style="list-style-type: none"> • Stay hungry stay foolish • Connect the dots • I have a dream • Follow every rainbow <p>3.Succeeding as an Entrepreneur, Harvard Business Review.</p> | | |

ENVIRONMENT FOR ENTREPRENEURSHIP – PAPER IV – SEM IV

| Unit No. | Topic | No.Of Lectures |
|-----------------|--|-----------------------|
| Unit 1 | Entrepreneur’s Environment: An Overview | 14 |
| | 1.1 Concept of Environment (different layers of environment of a firm) | |
| | 1.2 International environment | |
| | 1.3 Domestic Macro environment <ul style="list-style-type: none"> ○ Economic and non-economic environment ○ <i>Sectorial environment</i> ○ Public relations environment ○ Make in India concept ○ Start up Stand up India | |
| | 1.4 Domestic Micro environment | |
| | 1.5 Environment analysis tools: SWOT, PESTEL | |
| Unit 2 | Hindrances in Doing Business | 14 |
| | 2.1 Problems of growth in an economy: unemployment, inflation, regional imbalance, corruption, parallel economy | |
| | 2.2 Risks in Business environment | |
| Unit 3 | Business Cycles | 14 |
| | 3.1 Nature of business cycle | |
| | 3.2 Phases of business cycle and their occurrence | |
| Unit 4 | Enterprise Sustainability | 12 |
| | 4.1 Sustainability of an enterprise | |
| | 4.2 Significance of good corporate governance | |
| | 4.3 Relevance of business ethics (<i>case studies in Ethical and moral issues</i>) | |
| | 4.4 Need for corporate social responsibility | |

CONTEMPORARY MANAGEMENT – SEM IV

| Unit | Contents of the syllabus | No. of Lectures |
|---|---|-----------------|
| 1 | <p>Recent Advances in Managerial Functions</p> <ol style="list-style-type: none"> 1. Forecasting and Planning <ul style="list-style-type: none"> ▪ Planning Aids – Environmental Scanning, Benchmarking, Scheduling, Balance Scorecard, Break-Even Analysis, PERT and CPM. 2. Decision-making <ul style="list-style-type: none"> ▪ Business Processes and MIS. ▪ Decision-Making Techniques – Decision Tree Analysis, Pareto Analysis, Paired Comparison Analysis, Cost-Benefit Analysis and Decision Matrix Analysis. 3. Strategic Staffing <ul style="list-style-type: none"> ▪ Passive Talent Acquisition – Use of Employee Referral and Social and Professional Networks, Employee Retention, Retrenchment and Performance Appraisal – 360^o Method. 4. Controlling <ol style="list-style-type: none"> a. Budgetary Control as a Control Tool b. ZBB. | 18 |
| 2 | <p>Introduction to Strategic Management</p> <ol style="list-style-type: none"> 1. Introduction, Meaning, Characteristics and Process of Strategic Management 2. Types of strategies. | 10 |
| 3 | <p>Managing Multinational Enterprises</p> <ol style="list-style-type: none"> 1. MNC and Developing Countries 2. Indian MNCs’ – Key attributes Potential and Problems. | 10 |
| 4 | <p>Managerial Practices and Issues</p> <ol style="list-style-type: none"> 1. Management practices and issues to be discussed through case studies. | 16 |
| Total Number of Lectures | | 54 |
| <p>❖ Suggested Print Sources:</p> <p>Reference Books :</p> <p>Strategic Management and Business Policy - By Azhar Kazmi, McGraw Hill Publication. Case studies in Management - Premvrat, Ahuja, P.K Jain Management Challenges for the 21st Centurey- Peter Drucker Strategic Planning formulation for Corporate Strategy – By Namakumari and Ramaswami. Cases in Strategic Management – By Buddhiraja S. B. and M.B. Athreeya. Human Resource Management by Aswathappa. MIS by S. Sadagopan. Understanding MNC’S – Oxford Handbook.</p> <p>Journals</p> <p>Harvard Business Review Indian Management Journal</p> | | |

Vikalp Management Journal of IIMA
The Indian Management by All India Management Association
Journal of International Business studies

Suggested Web Sources :

www.businesstoday.com
www.managementstudyguide.com
www.12manage.com

BRAND MANAGEMENT – PAPER III – SEM IV

| Unit | Contents of the syllabus | Number of Lectures |
|-------------|---|---------------------------|
| 1. | Product Planning and Development 1.1 What is a product? 1.2 Understanding Customer Value Hierarchy 1.3 Classification of product 1.4 Stages in new product Development 1.5 Managing Product Life Cycle | 14 |
| 2. | Fundamentals of Brand Management 2.1 Meaning, Definition and Importance of Brands to the organization 2.2 Role of Brands in consumer Life 2.3 Types of brands on the basis of value they offer 2.4 Options in branding/branding strategy 2.5 Keeping brands alive through: <ul style="list-style-type: none"> • Brand Extension, Brand Rejuvenation, Brand Acquisition | 15 |
| 3. | Introduction to Brand equity 3.1 What is Brand Equity? 3.2 Basics Principles of Branding & Brand Equity 3.3 Factors contributing to Brand Equity 3.4 Explain the following terms: Brand Recall, Co- branding, Brand Awareness, and Brand Recognition | 13 |
| 4. | Managing Brands and Brand Loyalty 4.1 How to build Loyal Customer brand, types of Brand Loyals. 4.2 Brand Loyalty Pyramid 4.3 Impact of Brand Ambassadors and Celebrity Endorsers in consumer buying Behavior 4.4 Building Regional, National and Global Brands | 12 |
| | Total Number of Lectures | 54 |

Suggested Reference Books

- 1) Marketing Management, 11thth Edition, Philip Kotler, Published by-Prentice Hall of India Private Ltd, New Delhi
- 2) Brand Management, Shweta Johri, Published by Ashok Galgotia Publishing company
- 3) Global Branding, Perspective & challenges, edited by Amit Kumar Singh, Published by the Icfai University Press
- 4) Marketing Management-Global Perspective -Indian Context, 4th Edition-2010V.S. Ramaswamy &

S. Namakumari, Macmillan Publishers India LTD, New Delhi

- 5) Strategic Brand Management, Kevin Keller, Second Edition, Pearson Education
- 6) Introduction to Marketing, Theory & Practice, Second Edition, Adrian Palmer, Oxford University Press
- 7) Marketing Management, Rajan Saxena, Tata Mc Graw Hill(Brand Equity)

MARKETING AND SOCIAL RESPONSIBILITY– PAPER IV – SEM IV

| Unit | Contents of the syllabus | No.of Lectures |
|------|--|----------------|
| 1. | Marketing and Consumerism 1.1 Meaning, Definition of Consumerism 1.2 Consumer Movement: Origin & Nature 1.3 Consumer Movement and Marketing 1.4 Consumer Education 1.5 Consumer Guidance Society of India | 14 |
| 2. | Corporate Social Responsibility and Marketing 2.1 Corporate Social Responsibility: Concept, Scope & Relevance and Importance of CSR in Contemporary Society. a. Corporate philanthropy, Models for Implementation of CSR, Drivers of CSR, Prestigious awards for CSR in India. 2.3 Benefits of CSR to the Organization and society at large 2.4 CSR and Marketing | 14 |
| 3. | Fundamentals of Social Marketing 3.1 Meaning & Objectives of Social Marketing 3.2 Who does social Mktg. Social Responsibility of Mktg.manager 3.3 Impact of Marketing on society and other business 3.4 How does social marketing differs from Societal marketing, Cause related marketing and Cause marketing 3.5 Recent trends in social Marketing | 14 |
| 4. | Ethical Issues in marketing 4.1 Ethical issues in Marketing Mix, 4.2 Unethical Marketing Practices in India, 4.3 Ethical Dilemmas in Marketing, 4.4 Ethics in Advertising and Types of Unethical Advertisements | 12 |
| | Total Number of Lectures | 54 |

Suggested Reference Books

1. Inculcate among students the ethical values and moral principles to be applied in various business decisions
2. Social Marketing Influencing Behaviors' for Good Philip Kotler, SAGE Publication.
3. Fundamentals of Marketing, William Stanton, Michael Etzel, Bruce Walker, Mc Graw-Hill International Editions 1994(Ethics in Marketing)
4. Marketing an Introductory Text, sixth Edition, Michael Baker, Mc Millan
5. Marketing Management, S.Y.B.Com, Dr. Shaila Bootwala, Nirali Prakashan(Ethics in Marketing)