

## SYLLABUS

### TYBCOM

2018-19

SUBJECT	SEMESTER - V	SEMESTER - VI
Accountancy	Advanced Accounting Paper 1	Advanced Accounting Paper 2
Economics	International Economics And Trade Relations	Indian Economy-Issues, Prospects and Policy environment
BTA	Income Tax Paper 1	Indirect Taxes Paper 2
M. Law	Foundation Of Mercantile Law - I	Allied Concepts In Mercantile Law - II
Choose any One Group of Specialization.		
Cost Accounting	Techniques of Costing – Paper - V	Strategic Cost Management Paper VII
	Application of Costing –Paper VI	Recent Trends in Costing - Paper VIII
Banking & Financial Systems	Legal and Regulatory Aspects of Banking – Spl. Paper V	Indian Banking Sector: Trends & Performance
	International Finance: Issues and Policy Perspective – Spl. Paper VI	Indian Monetary And Financial System: Some Contemporary Issues
Entrepreneurship	Starting an Enterprise - Paper-5	Dimensions of entrepreneurship – Paper 7
	Managing finance in entrepreneurship – Paper 6	Strategic Management of Enterprise Paper-8
Marketing Management	Indian Marketing Environment – Spl. Paer V	Principles of Advertising – Spl. Paper VII
	Channel and Retail Marketing – Sp. Paper VI	Global Marketing Environment – Spl. Paper VIII

## ADVANCED ACCOUNTING – PAPER 1 – SEM V

Unit	Contents of the syllabus	No. of lectures
1.	<b>General Insurance Claim Accounts</b> <b>Claim for Loss of Stock</b> Introduction Procedure for calculation Average clause Treatment of abnormal items of goods Under and overvaluation of stock <b>Claim for Loss of Profit</b> Introduction Indemnity under policy Some important items Procedure for ascertaining claims	12
2.	<b>Final Accounts of Limited Liability Partnership</b> Limited Liability Partnership-Important Terms Difference between LLP and Companies Need For financial statements format different from that of Companies Format of Statement of Solvency, Statement of Assets and Liabilities and Statement of Income and Expenditure Simple Problems on Final Accounts of LLP'S	20
3.	<b>Accounts from Incomplete records (Single Entry)</b> Introduction Ascertainment of Profit or Loss of sole traders Statement of Affairs method Method and conversion of single entry into double entry	12
4.	<b>Cash Flow Statement (as per AS 3)</b> 4.1 Theory part -Introductory 4.2 Difference between cash flow statement and fund flow statement	10
	<b>Total number of lectures</b>	<b>54</b>

## ADVANCED ACCOUNTING – PAPER 2 – SEM VI

Unit	Contents of the syllabus	No. of lectures
1.	<p><b>Consolidation of Final Accounts of Holding Company and Subsidiary Companies (only one subsidiary)</b></p> <ul style="list-style-type: none"> <li>Concept of Holding Company</li> <li>Cost of control</li> <li>Minority Interest</li> <li>Capital Profit and Revenue Profit</li> <li>Unrealised Profits</li> <li>Treatment for Inter-company transactions</li> <li>Purchase of shares in instalments</li> <li>Consolidated Balance Sheet and Income Statement</li> <li>Intercompany dividend</li> </ul>	16
2.	<p><b>Amalgamation</b></p> <ul style="list-style-type: none"> <li>Amalgamation in the nature of merger</li> <li>Amalgamation in the nature of purchase</li> <li>Calculation of Purchase Consideration</li> <li>Methods of accounting for amalgamation</li> <li>Pooling of interest method</li> <li>Purchase method</li> <li>Distinction between pooling of interest method and purchase method</li> <li>Inter-company investments</li> </ul>	16
3.	<p>Accounting Standards AS- 7,11, 19,20 (theory and simple problems)</p> <p>Introduction to IFRS</p>	6
4.	<p><b>Introduction to Auditing</b></p> <ul style="list-style-type: none"> <li>Introduction – Nature, objects, advantages and limitations of auditing</li> <li>Company Auditor – Qualifications, disqualifications, appointment, removal, Rights, Duties, Liabilities</li> </ul>	6
5.	<p><b>Analysis and Interpretation of Financial Data (Introduction to Financial Management)</b></p> <ul style="list-style-type: none"> <li>Meaning</li> <li>Objectives and methods of financial analysis</li> <li>Ratio Analysis</li> <li>Objectives and nature of ratio analysis</li> <li>Problems on Ratio Analysis</li> <li>Return on Investment</li> <li>Profitability Ratios</li> <li>Gross Profit Ratio</li> </ul>	10

	Net Profit Ratio Operating Ratio Turnover Ratios Stock Turnover Ratio Debtors Turnover Ratio Liquidity Ratios Current Ratio Liquid Ratio Solvency Ratios Debt Equity Ratio Proprietary Ratio EPS Ratio PE Ratio	
	<b>Total number of lectures</b>	54

### Suggested Reference Books

- Financial Accounting: By P. C. Tulsian (Tata Mc-Graw-Hill Publishing Co. Ltd., New Delhi)
- Financial Accounting: By A. Mukherji & M. Hanif (Tata Mc-Graw-Hill Publishing Co. Ltd., New Delhi)
- Financial Accounting: By S.N.Maheshwari & S.K.Maheshwari (Vikas Publishing House Pvt. Ltd.)
- Advanced Accounts: By M.C.Shukla & S.P.Grewal (S.Chand & Co. Ltd., New Delhi)
- Advanced Accountancy: By S.P.Jain & K.N.Narang (Kalyani Publishers, New Delhi)
- Advanced Accountancy: By R.L.Gupta & M. Radhaswamy (Sultan Chand & Sons, New Delhi)

### Suggested Journals

- The Chartered Accountant: Monthly journal by Institute of Chartered Accountants of India
- The Accounting World: ICFAI Hyderabad

### Web sites

- [www.icaai.org](http://www.icaai.org)
- [www.icmai.in](http://www.icmai.in)
- [www.icsi.edu](http://www.icsi.edu)
- [www.accountingcoach.com](http://www.accountingcoach.com)
- [www.fasb.org](http://www.fasb.org)
- [www.ibsindia.org](http://www.ibsindia.org)

## INTERNATIONAL ECONOMICS AND TRADE RELATIONS – SEM V

Unit	Contents of the syllabus	Number of Lectures
1	<p><b><u>1.Title of the topic</u></b> : Theories of International Trade : An Introduction</p> <p>1.1 The Theory of Absolute Cost Advantage &amp; The Theory of Comparative Cost Advantage</p> <p>1.2 Two-by-Two-by-Two Sector Model</p> <ul style="list-style-type: none"> <li>• A critical review is carried out regarding the assumptions, principles, limitations and comparison of the early trade theories.</li> </ul>	<b>06</b>
2	<p><b><u>2.Title of the topic</u></b> :Modern Theories of International Trade</p> <p>2.1 Product Cycle Theory</p> <p>2.2 Linders Theory of Volume of Trade and Demand Pattern</p> <p>2.3 Krugman’s Alternative Theory of Trade</p> <p>2.4 Gravity Model</p> <ul style="list-style-type: none"> <li>• Assumptions, theoretical aspects, limitations and application of the modern theories in the contemporary trade scenario are discussed.</li> </ul>	<b>10</b>
3	<p><b><u>3.Title of the topic</u></b> : Terms of Trade and Determination of Exchange Rate</p> <p>3.1 Concepts and Measurement</p> <p>3.2 Factors affecting Terms of Trade of a Country</p> <p>3.3 Reasons for Deterioration in Terms of trade of LDCs</p> <p>3.4 Determination of Exchange Rates</p> <p>3.4.1 Fixed and Flexible Exchange Rates</p> <p>3.4.2 BOP Theory and PPP Theory</p> <ul style="list-style-type: none"> <li>• A critical review is undertaken of the Terms of Trade of Developed and Developing nations and the applicability of the BOP and PPP Theories.</li> </ul>	<b>12</b>
4	<p><b><u>4.Title of the topic</u></b> : Commercial Policy – Barriers to Trade</p> <p>4.1 Free Trade vs Protection</p> <p>4.2 Tariffs</p> <p>4.2.1 Carbon Tariffs</p> <p>4.3 Quotas</p> <p>4.4 Non Tariff Barriers</p> <p>4.5 Exchange Control</p> <ul style="list-style-type: none"> <li>• Analysis of debates regarding the imposition, reduction and removal of trade barriers especially with reference to the Developed and Asian countries are reviewed.</li> </ul>	<b>12</b>
5.	<p><b><u>5.Title of the topic</u></b>:Balance of Payments and Trade Distortions</p> <p>5.1 Equilibrium and Disequilibrium in BOP</p> <p>5.2 Measures to correct disequilibrium</p>	<b>14</b>

	5.3 Current and Capital Account convertibility 5.4 Protectionism in the changing world scenario 5.5 Role of GATT/WTO in reducing trade distortions <ul style="list-style-type: none"> <li>• Case Studies discussed on the repercussions of global events (BREXIT, changing trade policy of USA)</li> </ul>	
	Total Number of Lectures	<b>54</b>

**Recommended Readings:**

- Salvatore Dominick (2013), International Economics, John Wiley, Singapore
- Sodersten Bo. & Reed Geoffrey (1999) International Economics, 3 ed. By Macmillan London

**Suggested Readings:**

- Bhatia. H L (2006) International Economics, Vikas Publishing N. Delhi.
- Carbaugh Robert (2009) International Economics, J.S.W.College Publication.
- Cherunilam Francis (2017) International Economics-By Tata Mcgraw Hill N. Delhi.
- Gandolfo Giancarlo (2006) Elements Of International Economics N. Delhi Abe Books Private Ltd .
- Jhingan M.L (2012) International economics-6th ed. Vrinda Publications
- Krugman Paul, Maurice Obstfeld, and Marc Melitz, (2012). International Economics: Theory and Policy, Addison-Wesley (Pearson Education Indian Edition), 9th edition.
- Krugman R. Paul, Kindersley Dorling (2009) International economics-6th ed.
- Salvatore Dominick (2011), International Economics: Trade and Finance, John Wiley International Student Edition, 10th edition.
- Suranovic Steve, (2010) International Trade: Theory and Policy, Saylor Foundation

**Suggested Journals :**

Asia Pacific Business Review  
Economic and Political Weekly  
Focus WTO  
Foreign Trade Review  
International Monetary Fund Staff Papers  
The Journal of International Economics and Economic Policy  
World Bank Economic Review  
<https://www.journals.elsevier.com/international-economics>

## INDIAN ECONOMY-ISSUES, PROSPECTS AND POLICY ENVIRONMENT – SEM VI

Unit	Contents of the syllabus	No. of Lectures
1	<p><b>1. Title of the topic:</b> Introduction</p> <p>1.1 State of the Economy (Assessment and Prospects)</p> <p>1.2 Macro-Economic Indicators</p> <p>1.3 An Analytical Overview and Outlook</p>	<b>10</b>
2	<p><b>2. Title of the topic:</b> State of Indian Agriculture</p> <p>2.1 Area, Production and Yield of Agriculture</p> <p>2.2 Food Management</p> <p>2.3 Agriculture Credit and Marketing (Agriculture Produce Marketing Committee)</p> <p>2.4 Agriculture Pricing (Minimum Support Prices and Effectiveness of Minimum Support Prices)</p>	<b>10</b>
3	<p><b>3. Title of the topic:</b> Industrial Sector</p> <p>3.1 Introduction (Sectoral &amp; Use Based classification)</p> <p>3.2 Core Industries &amp; Corporate Sector</p> <p>3.3 Initiatives for Industrial Sector (Ease of Doing Business, Startups, Make in India)</p> <p>3.4 Industry Associations- (Federation of Indian Chambers of Commerce and Industry, Associated Chambers of Commerce &amp; Industry of India, Mahratta Chamber of Commerce Industry and Agriculture)</p> <p>3.5 Sector wise Issues and Performance</p> <p>3.5.1 Micro, Small and Medium Enterprises (Role, Performance and Recent Policy Initiatives)</p> <p>3.5.2 Public Sector Enterprises (Problems, Autonomy. Corporate Governance &amp; Professionalization and Performance)</p>	<b>12</b>
4	<p><b>4. Title of the topic :</b> Services Sector</p> <p>4.1 Growth of India's Services Sector</p> <p>4.2 <b>Emerging Service Sectors</b></p> <p>4.3 FDI and Trade in India's Services Sector</p> <p>4.4 Major Services: Sector-wise performance and Recent Policies</p>	<b>12</b>
5.	<p><b>5. Title of the topic.</b> Foreign Trade: Trends, Problems and Policy Measures</p> <p>5.1 Trends in Composition and Direction of Trade</p> <p>5.2 India's Trade Performance</p> <p>5.3 Dynamic Global Context</p> <p>5.4 Domestic Challenges: Setting Our House in Order</p> <p>5.4.1 Rules, Regulations and Bodies for Foreign Trade</p>	<b>10</b>
Total Number of Lectures		<b>54</b>

### **Suggested Reference Books**

- Prasad Chandra Shekhar (2010) [Indian Economy : A Performance Review - 1947-48 to 2010-11](#) New Delhi New Century Publication.
- Ghate Chetan (2012) [Oxford handbook of the Indian economy](#) ,New York Oxford univ press
- Prakash B A (2012) [Indian economy since 1991](#)-2nded. N Delhi Pearson.
- Kapila Uma(2011) [Indian Economy since Independence](#) New Delhi Academic foundation .
- Agrawal Meenu(2011) [Economic Recession, Globalization & The Indian Economy](#) New Delhi, New Century Publication
- Nilkeni,Nandan(2015)Rebooting India: Realizing A Billion Aspirations, Penguin .
- Sharma Mihir (2015) Restart : The Last Chance for Indian Economy, New Delhi Random House
- Banik Nilanjan.(2015)Indian Economy : a Macroeconomic Perspective,, N Delhi Sage
- Mitra Arup ,Sharman Chandan.(2016)Corruption and Development in Indian Economy, Delhi Cambridge University Press
- V.K.Srivastava,Yashwant Sinha( 2017)The Future of Indian Economy: Past Reforms& Challenges Ahead
- Agarwal A.N , Agarwal M.K(2016)Indian Economy : Problems of Development & Planning, New Delhi New Age India .
- Puri V.K , Misra S.K Indian Economy,(2017), Mumbai Himalaya.
- Kapila Uma (2017) Indian Economy Performance&Policies,18<sup>th</sup> Edition,Academic Foundation.
- Datt Gaurav, Mahajan Ashwini(2018) [Indian Economy](#),New Delhi S.Chand& Co.
- Government of India, Economic Survey (Various Issues)

### **Suggested Journals:**

CMIE Journal EIS

Economic and Political Weekly (Various Issues)

The Economists

Business and Economy

Indian Economic Journal

Indian Economic Review

Indian Journal of Agricultural Economics

ArthaVijnana

Vikalpa

Yojana

### **Web sites:**

- <http://dgft.gov.in/>
- <https://commerce.gov.in/>
- <https://www.rbi.org.in/>
- <https://www.indiabudget.gov.in/>
- <http://agriculture.gov.in/>
- <https://dpe.gov.in/publication/annual-reports>



## INCOME TAX PAPER 1 – SEM V

Unit	Contents of the syllabus	Number of Lectures
<b>Unit 1</b>	<b>Income Tax Act, 1961 (Meaning, concept and definitions)</b>	<b>04</b>
	1.1 Definitions – Income, Person, Assessee, Assessment Year, Previous year, Agricultural Income, Exempt Income 1.2 Residential Status of assessee 1.3 Capital and revenue Receipts and Expenditure	
<b>Unit 2</b>	<b>Computation of Taxable Income under different heads of Income</b>	
	<b>2.1 Income from Salary</b> 2.1.1 Salient features, meaning of salary 2.1.2 Allowances and their taxability 2.1.3 Perquisites and their valuation 2.1.4 Deductions from Salary	<b>10</b>
	<b>2.2 Income from House Property</b> 2.2.1 Basis of chargeability 2.2.2 Annual Value 2.2.3 Valuation of Self Occupied, Let out and Deemed Let Out Properties 2.2.4 Deductions allowed	<b>04</b>
	<b>2.3 Profits and Gains of Business or Profession</b> 2.3.1 Definitions 2.3.2 Deductions expressly allowed 2.3.3 Deductions expressly disallowed 2.3.4 Block of Assets method of Depreciation	<b>10</b>
	<b>2.4 Income from Capital Gains</b> 2.4.1 Chargeability 2.4.2 Cost of Improvement 2.4.3 Short Term Capital Gain 2.4.4 Long Term Capital Gain 2.4.5 Deductions available	<b>04</b>
	<b>2.5 Income from Other Sources</b> 2.5.1 Chargeability 2.5.2 Deductions 2.5.3 Amounts not deductible	<b>02</b>
<b>Unit 3</b>	<b>Computation of Total Income</b>	<b>10</b>
	3.1 Gross Total Income 3.2 Deductions under Chapter VIA 3.3 Income Tax slabs for Individuals	
<b>Unit 4</b>	<b>Modes of Tax payment</b>	<b>06</b>
	<b>1.1 Advance Tax</b> <b>1.2 Tax Deducted at Source</b>	

	<b>1.3</b> Self Assessment Tax <b>1.4</b> Interest u/s. 234A, 234B, 234C <b>1.5</b> Tax on Regular Assessment <b>1.6</b> Viewing Form 26AS on Income Tax site	
<b>Unit 5</b>	<b>Income Tax Returns</b>	<b>04</b>
	5.1 Various Income Tax Forms 5.2 Due dates for filing Income Tax Returns 5.3 E-filing of Income Tax return	
	<b>TOTAL</b>	<b>54</b>

**List of recommended books**

Students' Guide to Income Tax by Dr. Vinod Singhania

Students' handbook to Income Tax, Service Tax and CENVAT by CA T. Manoharan

Income Tax Ready Reckoner by Dr. V.G.Mehta

## INDIRECT TAXES PAPER 2 – SEM VI

Unit	Contents of Syllabus	No. of Lectures
Unit 1	<p><b>Constitutional background of Indirect Taxes in India</b></p> <p>a) Powers of various Governments to levy and collect taxes.  b) Constitutional amendment for bringing GST in force,  c) Schedule 7 of Constitution (List 1,2,3)</p>	02
Unit 2	<p><b>Customs Duty</b></p> <p>1) Basic Concepts:  Introduction to Customs Duty  Constitutional powers  Important definitions</p> <p>2) Appointment of Customs Port and Airport, Prohibition on importation and exportation of goods, prevention or detection of illegal export of goods.</p> <p>3) Classification of Goods, Applicability of Harmonised System of Nomenclature</p> <p>4) Valuation under Customs Act 1962  a) Concept of Value  b) Terms used in common parlance  c) Technical terms relating to value in the course of import and export  d) Computation of assessable value  e) Valuation of goods based on Sec.14  f) Customs Valuation (Determination of value of Imported Goods) Rules, 2007  g) Customs Valuation (Determination of value of Export Goods) Rules, 2007  h) Date for determination of rate of duty and tariff value</p> <p>5) Levy of and exemptions from Customs Duty, Dutiable goods, Types of Customs Duty  a) Basic Customs Duty  b) Additional Duty of Customs and Special Additional Duty of Customs (replaced by IGST)  d) Protective duties  e) Countervailing duty on subsidised goods u/s.9  f) Anti-dumping Duty  g) Education Cess and Secondary and Higher Education Cess</p> <p>6) Importation, exportation and transportation of Goods  a) Procedure for clearance of Imported Goods  b) Procedure for clearance of Export Goods</p>	16

	<ul style="list-style-type: none"> <li>c) Procedure for postal articles</li> <li>7) Warehousing <ul style="list-style-type: none"> <li>a) Introduction</li> <li>b) Provisions for home consumption</li> <li>c) Removal of goods from warehouse</li> <li>d) Manufacture in bonded warehouse</li> </ul> </li> <li>8) Duty Drawback <ul style="list-style-type: none"> <li>a) Re-export of duty paid imported goods</li> <li>b) Drawback on imported goods used in manufacture of export goods</li> </ul> </li> <li>9) Numerical sums on valuation of goods, calculation of duty (and duty drawbacks with GST)</li> </ul>	
Unit 3	<p><b>Goods and Service Tax</b></p> <ul style="list-style-type: none"> <li>1) Introduction to Goods and Service Tax Act <ul style="list-style-type: none"> <li>a) Constitutional amendment – GST vis-à-vis earlier tax laws</li> <li>b) Important definitions – Consideration, Continuous supply of goods, Continuous supply of services, goods, Central Tax, Integrated Tax, State Tax, Input, Input Service, Input Tax, Input Tax Credit, Intra-state supply of goods, Intra-state supply of services, Output tax, Outward supply, place of supply, place of business</li> </ul> </li> <li>2) Levy and collection of tax <ul style="list-style-type: none"> <li>a) Scope of supply</li> <li>b) Levy and collection of tax</li> <li>c) Tax liability on composite and mixed supplies</li> </ul> </li> <li>3) Time and Value of supply <ul style="list-style-type: none"> <li>a) Time of supply of goods</li> <li>b) Time of supply of services</li> <li>c) Value of taxable supply</li> </ul> </li> <li>4) Input Tax Credit <ul style="list-style-type: none"> <li>a) Eligibility and conditions for taking input tax credit</li> <li>b) Apportionment of credit and blocked credit</li> <li>c) Availability of credit in special circumstances</li> <li>d) Input credit in respect of inputs and capital goods sent for job-work</li> <li>e) Manner of distribution of credit by input service distributor</li> </ul> </li> <li>5) registration <ul style="list-style-type: none"> <li>a) Person liable for registration</li> <li>b) Persons not liable for registration</li> <li>c) Procedure for registration</li> <li>d) Deemed registration</li> <li>e) Amendment of registration.</li> <li>f) Cancellation of registration</li> <li>g) Revocation of cancellation of registration</li> </ul> </li> <li>6) Tax Invoice, Credit and Debit Notes <ul style="list-style-type: none"> <li>a) Tax Invoice</li> </ul> </li> </ul>	36

	<ul style="list-style-type: none"> <li>b) Credit and debit notes</li> <li>c) Prohibition of unauthorized collection of tax</li> <li>d) Amount of tax to be indicated in tax invoice and other documents</li> </ul> <p>7) Returns</p> <ul style="list-style-type: none"> <li>a) Furnishing details of outward supplies</li> <li>b) Furnishing details of inward supplies</li> <li>c) Returns</li> <li>d) Claim of input credit and provisional acceptance thereof</li> <li>e) Matching, reversal and reclaim of input tax credit</li> <li>f) Matching, reversal and reclaim of reduction in output tax liability</li> <li>g) Annual Return</li> <li>h) First Return</li> <li>i) Levy of late fees</li> </ul> <p>8) Payment of Tax</p> <ul style="list-style-type: none"> <li>a) Payment of tax, interest, penalty and other amounts</li> <li>b) Interest on delayed payment of tax</li> <li>c) Transfer of input tax credit</li> </ul> <p>9) Numerical sums on calculation of tax</p> <p><i>Note: Amendments relevant to syllabus in GST Act and rules and regulations as incorporated and made effective up to 30<sup>th</sup> September before the beginning of the 2<sup>nd</sup> term of the academic year (sixth semester) will be applicable and deemed to be incorporated in the syllabus for that academic year.</i></p>	
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- List of recommended books

Indirect Taxes – Law and Practice by V. S. Datey

All about GST by V S Datey

Background material on GST Act and draft Rules 2017 by ICAI

Study materials on GST by ICAI, ICSI

Indirect Tax Laws Module 3 Customs and Foreign Trade by ICAI

**FOUNDATION OF MERCANTILE LAW – I – SEM V**

Unit	Contents of the syllabus	Number of Lectures
<b>1</b>	<b>THE INDIAN CONTRACT ACT, 1872 – General Principles of Contract</b>	<b>28</b>
	<p><b>1.7</b> Proposal – Definition – legal and valid proposal – revocation – Invitation to a proposal</p> <p><b>1.8</b> Acceptance – Definition – legal and valid acceptance – revocation – rules of communication</p> <p><b>1.9</b> Consideration – Definition – importance – legal and valid consideration – ‘No consideration – No contract’</p> <p><b>1.10</b> Agreement and Contract – definitions – differences – types</p> <p><b>1.11</b> Essential requirements of a contract</p> <p><b>1.12</b> Competent parties – sound mind – majority – minor’s agreement – persons disqualified from contracting</p> <p><b>1.13</b> Free consent – consent caused by coercion, undue influence, fraud, misrepresentation, mistake</p> <p><b>1.14</b> Lawful considerations and lawful objects</p> <p><b>1.15</b> Agreements expressly declared as void</p> <p><b>1.16</b> Wagering agreements – meaning – effect - other similar agreements</p> <p><b>1.17</b> Contingent contracts – definition – rules – types – difference between wagering agreements and contingent contracts</p> <p><b>1.18</b> Quasi-contracts – meaning – types of quasi-contracts</p> <p><b>1.19</b> Discharge of contracts – meaning – various methods</p> <p><b>1.20</b> Legal remedies for breach of contract – suit for rescission of contract – specific performance of contract – injunction – Quantum Meruit – Suit for Damages – types of damages</p> <p><b>1.21</b> Concept of joint venture</p> <p><b>1.22</b> Important landmark Case-laws.</p>	
<b>2</b>	<b>SALE OF GOODS ACT, 1930</b>	<b>14</b>
	<p><b>1.</b> Contract of sale – definition- essential requirements – types</p> <p><b>2.</b> Sale and Agreement to sell – definitions – meaning – differences</p> <p><b>3.</b> Conditions and Warranties – definitions – meaning – differences</p> <p><b>4.</b> Express and Implied conditions and warranties – Caveat-emptor principle with exceptions</p> <p><b>5.</b> Transfer of property in the goods – Sale by non-owner and defective title-holder - Rules of delivery of goods</p>	

	<b>6. Unpaid Seller – definition – meaning – rights of unpaid seller</b> <b>7. Auction sale</b>	
<b>3</b>	<b>SPECIAL CONTRACTS – Under The Indian Contract Act, 1872</b>	<b>12</b>
	<b>1. Indemnity contract – definition – parties – examples – essential requirements</b> <b>2. Guarantee contract – definition – parties – examples – essential requirements - application in the business world – difference between indemnity and guarantee</b> <b>3. Bailment contract – definition – parties – examples – essential requirements – types – bailee’s special right of Lien – types of lien – particular lien – general lien</b> <b>4. Pledge contract – definition – parties – examples – difference between bailment and pledge</b> <b>5. Agency contract – definition – parties – examples – essential requirements</b>	
	<b>TOTAL</b>	<b>54</b>

- **Suggested Readings/References:**

1. Avtar Singh – Principles of Mercantile Law – Eastern Book Co. Lucknow.
2. N.D.Kapoor – Elements of Mercantile Laws – Sultan Chand & Sons.
3. M.C.Kuchhal – Mercantile Law – Vikas Publishing House Pvt. Ltd. New Delhi.
4. P.C.Tulsian – Business Law – Tata McGraw Hill Publishing Co.Ltd. New Delhi.
5. S.S.Gulshan, G.K.Kapoor – Business Law – New Age International Ltd.
6. Avtar Singh – Indian Contract Act – Eastern Book Co. Lucknow.
7. Avtar Singh – Sale of Goods Act – Eastern Book Co. Lucknow.

- **Other References:** Bare Acts, Websites, Journals, Articles, Reports.

## ALLIED CONCEPTS IN MERCANTILE LAW – II – SEM VI

Unit	Contents of the syllabus	Number of Lectures
<b>1</b>	<b>THE NEGOTIABLE INSTRUMENTS ACT, 1881</b>	<b>12</b>
	<ol style="list-style-type: none"> <li>1. Meaning – concept of negotiable instrument (n.i.) – types – features – presumptions with respect to n.i.</li> <li>2. Promissory note – definition – parties – essential requirements</li> <li>3. Bill of exchange – definition – parties – essential requirements</li> <li>4. Cheque – definition – parties – essential requirements – crossing of cheques</li> <li>5. Payable to Order – payable to Bearer – Negotiation and Endorsement – types of endorsements</li> <li>6. Holder and holder in due course – privileges of holder in due course</li> <li>7. Presentment of n.i. – Dishonourment of n.i. – Notice of dishonour</li> <li>8. Dishonour of cheques – legal remedy under section 138</li> <li>9. Important Case laws under section 138</li> </ol>	
<b>2</b>	<b>CONSUMER PROTECTION ACT, 1986</b>	<b>12</b>
	<ol style="list-style-type: none"> <li>1. Objectives – importance – features of the Act</li> <li>2. Definitions and meaning of consumer – consumer dispute – complainant</li> <li>3. Meaning of ‘complaint’ – unfair trade practices – restrictive trade practices</li> <li>4. Defective goods and deficiency in services – meaning</li> <li>5. Consumer Protection Councils – District Consumer Protection Council – State Consumer Protection Council – National Consumer Protection Council</li> <li>6. Consumer Disputes Redressal Mechanism – District Forum – State Consumer Protection Commission – National Consumer Protection Commission.</li> </ol>	
<b>3</b>	<b>INTRODUCTION TO INTELLECTUAL PROPERTY RIGHTS</b>	<b>12</b>
	<ol style="list-style-type: none"> <li>1. Meaning – importance – origin and history of IPR</li> <li>2. WIPO – objectives – functions of WIPO – organs of WIPO</li> <li>3. TRIP agreement – importance – historical background - objectives</li> <li>4. Meaning, scope, subject-matter, term, rights of various IPR holder with respect to following IPRs –</li> <li>5. Concept of : Patent – Trademark – Industrial Design – Copyright –</li> </ol>	



	Geographical Indications – Traditional knowledge.	
<b>4</b>	<b>INTRODUCTION TO CYBER LAWS</b>	<b>10</b>
	<ol style="list-style-type: none"> <li>1. Development of e-commerce – advantages – disadvantages – significance</li> <li>2. Genesis of cyber-crimes – History and evolution – different kinds of cyber-crimes – prevention of cyber-crimes – present laws</li> <li>3. Information Technology Act, 2000 – aims – objectives – scope – history – significance of IT Act</li> <li>4. E-Record – Attribution of E-record – Dispatch and Receipt of E-record – Electronic Governance</li> <li>5. Digital Signature – Electronic signature – Certificate – significance</li> <li>6. Legal issues in Cyber contracts</li> <li>7. Cyber Regulation Appellate Tribunal</li> <li>8. Offences – Penalties – Adjudication</li> </ol>	
<b>5</b>	<b>INTRODUCTION TO CONCEPT OF STAMP DUTY</b>	<b>08</b>
	<ol style="list-style-type: none"> <li>1. Importance of stamp duty</li> <li>2. Meaning of an Instrument</li> <li>3. Instrument chargeable with duty – Person liable to pay</li> <li>4. When stamp duty is payable – Modes of payment</li> <li>5. Consequences of not paying proper stamp duty</li> <li>6. Adjudication of stamp duty payable</li> </ol>	
	<b>TOTAL</b>	<b>54</b>

• **Suggested Readings/References:**

1. N.D.Kapoor – Elements of Mercantile Law – Sultan Chand & Sons.
2. Avtar Singh – Elements of Mercantile Law – Eastern Book Co., Lucknow.
3. M.C.Kuchhal – Mercantile Law – Vikas Publishing House Pvt. Ltd. New Delhi.
4. P.C.Tulsian – Business Law – Tata McGraw Hill Publishing Co.Ltd. New Delhi.
5. Khergamwala – The Negotiable Instruments Act – N.M.Tripathi publications.
6. Avtar Singh – Consumer Protection Act – Eastern Book Co. Lucknow.
7. K.D.Raju – Intellectual Property Law – New Era Law Publications, Delhi.
8. E.T.Lokganathan – Intellectual Property Rights – New Century Publications, New Delhi.
9. Krishna Kumar – Cyber Laws, Intellectual Property & E-commerce Security – Dominant Publishers & Distributors, New Delhi.
10. M.K.Saxena – Information Technology Law
11. Dr.R.K.Chaubey – An introduction to Cyber-crime and Cyber Law – Kamal Law House
12. Justice Yatindra Singh – Cyber Law – Universal Law Publishing Co.
13. Adv.Sunil Dighe – The Maharashtra Stamp Act – Snow White Publications pvt. ltd. Mumbai
14. G.M.Divekar – The Maharashtra Stamp Act – Hind Law Publications, Pune.

• **Other References:** Bare Acts, Websites, Journals, Articles, Reports.

## TECHNIQUES OF COSTING – SPECIAL PAPER – 5 – SEM V

Unit	Contents	No. of Lectures
1	<b>Marginal Costing and Cost-Volume-Profit Analysis</b>  1.1 Marginal Cost, 1.2 Marginal Costing, 1.3 Application of Marginal Costing Technique 1.4 CVP Analysis 1.5 Elements of CVP Analysis 1.6 Profit Planning	18
2	<b>Standard Costing and Variance Analysis</b>  1.1 Standard Cost, 1.2 Standard Costing, 1.3 Variances and their analysis – <ul style="list-style-type: none"><li>▪ Material</li><li>▪ Labour and</li><li>▪ Overhead</li></ul> 1.4 Revision of Standards	18
3	<b>Budget and Budgetary Control</b>  3.1 Budget, Budgeting and Budgetary Control 3.2 Functional Budgets (Purchase, Production, Sales and Cash) and Master Budget 3.3 Zero Base Budget (ZBB) 3.4 Performance Budgeting 3.5 Responsibility Accounting	18
<b>Total</b>		<b>54</b>

### Recommended Resources

1. Principles and Practice of Cost Accounting by N K Prasad
2. Cost Accounting by V K Saxena and Vashista
3. Cost Accounting Theory & Problem by S N Maheshwari and S N Mittal
4. Cost Accounting Principles and Practice by Jain Narang
5. Cost Accounting by R S N Pillai and V Bhagavati
6. Cost Accounting by Jawahar Lal
7. Cost Accounting by Prabhu Deva
8. ICAI Website

## APPLICATION OF COSTING – SPECIAL PAPER 6 – SEM V

Unit	Contents of Syllabus	No. of Lectures
1	<p><b>Costing for Pricing Decision</b></p> <p>1.1 Factors influencing Pricing Decisions.            1.2 Different Methods of Pricing – Full Cost Plus, Target ROI Pricing, Manufacturing Cost Plus Pricing, Marginal Cost Plus Pricing, Differential Cost Plus Pricing, Standard Cost Pricing, Market Based Pricing - (Simple Problems).            1.3 Short-Run Vs. Long-Run Pricing Decision.            1.4 Introduction to - Target Pricing, Life Cycle Product Costing and Pricing, Pareto Analysis in Pricing Decision, Economic Approach to Pricing, Price Indifference Point.</p>	10
2	<p><b>Costing for Short-Term Decision-Making</b></p> <p>1.1 Make or Buy decisions            1.2 Quoting for an order or contract            1.3 Expand or Contract            1.4 Accepting or Rejecting an Export Order            1.5 Change Vs Status Quo            1.6 Retain or Replace            1.7 Elimination of Unprofitable Segments            1.8 Decision to Discontinue/Shutdown            1.9 Choice of Best Alternative.</p>	24
3	<p><b>Reconciliation of Cost and Financial Accounts</b></p> <p>1.1 Needs, Methods and Procedure of Reconciliation            1.2 Reasons for disagreement in Profit            1.3 Reconciliation Statement            1.4 Memorandum Reconciliation Account.</p>	10
4	<p><b>Cost Audit</b></p> <p>4.1 Introduction and Scope            4.2 Cost Audit Report and it's Annexures            4.3 Cost Auditor.</p>	04
5	<p><b>5.1 Cost Accounting Standards</b></p> <ul style="list-style-type: none"> <li>▪ Introduction to CAS issued by ICMI.</li> </ul> <p><b>5.2 Generally Accepted Cost Accounting Principles</b></p> <p><b>5.3 Cost Accounting Record Rules</b></p> <ul style="list-style-type: none"> <li>▪ Cost Accounting Record – Provisions u/s 148 of Companies Act, 2013.</li> </ul>	06
<b>Total</b>		<b>54</b>

## **Recommended Books**

1. Principles and Practice of Cost Accounting by N K Prasad
2. Cost Accounting by V K Saxena and Vashista
3. Cost Accounting Theory & Problem by S N Maheshwari and S N Mittal
4. Cost Accounting Principles and Practice by Jain Narang
5. Cost Accounting Theory & Practice by Nirmal Gupta and Chavvi Sharma
6. Cost Accounting Text & Problems by Dr. N K Agarwal.
7. Cost Audit and Operational Audit, Final Paper – 17, ICMAI Study Notes.
8. Companies (Cost Records and Audit) Rules, 2014, ICMAI Study Notes.
9. Cost Audit – ICAI Knowledge Gateway.
10. Generally Accepted Cost Accounting Principles, ICMAI, CAS – 1-24 CASB.

**STRATEGIC COST MANAGEMENT - SPECIAL PAPER 7 – SEM VI**

Unit	Contents of Syllabus	No. of Lectures
1	<p><b>Introduction to Strategic Management</b></p> <p><b>1.1 Environmental Scanning</b></p> <p><b>1.2 Strategies</b></p> <ul style="list-style-type: none"> <li>▪ Meaning, Types and Techniques for Strategy Formulation.</li> </ul> <p><b>1.3 Strategic Management</b></p> <ul style="list-style-type: none"> <li>▪ Meaning, Characteristics and Components.</li> </ul>	18
2	<p><b>Strategic Cost Management</b></p> <p><b>1.1</b> Limitations of Traditional Cost Management</p> <p><b>1.2</b> Conceptual Framework of SCM</p> <p><b>1.3</b> Environmental Influences on Contemporary Cost Management Practices.</p>	06
3	<p><b>Techniques of Strategic Costing</b></p> <p><b>3.1 Activity Based Costing</b></p> <ul style="list-style-type: none"> <li>▪ Lacunas in Traditional Costing Systems</li> <li>▪ Introduction, Meaning and Definition ABC</li> <li>▪ Objectives of ABC</li> <li>▪ Cost Pools and Cost Drivers</li> <li>▪ Steps in ABC</li> <li>▪ Illustrations</li> <li>▪ ABC Vs. ABM</li> </ul> <p><b>3.2 Target Costing</b></p> <ul style="list-style-type: none"> <li>▪ Origin</li> <li>▪ Meaning and Definition</li> <li>▪ Steps in Target Costing</li> <li>▪ Integration of Target Costing and ABC</li> </ul> <p><b>3.3 Life Cycle Costing</b></p> <ul style="list-style-type: none"> <li>▪ Meaning,</li> <li>▪ Features,</li> <li>▪ Stages included in PLCC</li> <li>▪ Costs covered in PLCC</li> <li>▪ Case Studies</li> </ul> <p><b>3.4 Balanced Scorecard</b></p> <ul style="list-style-type: none"> <li>▪ Meaning</li> <li>▪ Four perspectives of a Balanced Scorecard</li> <li>▪ Key Performance Indicators (KPI)</li> <li>▪ Advantages and Disadvantages of BS</li> <li>▪ Case Studies</li> </ul>	30

<b>Total number of lectures</b>	<b>54</b>
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**Recommended Print Resources**

1. Management and Cost Accounting by Colin Drury.
2. Advanced Management Accounting by Robert S. Kaplan, Anthony A. Atkinson.
3. Strategic Management by Azhar Kazmi.
4. Business Environment by Francis Cherunilam.
5. Competitive Advantage by Michael Porter.
6. Strategic Cost Management – Decision-making, Final Paper – 15, ICMAI Study Notes.
7. Business Strategy and Strategic Cost Management, Final Paper – 15, ICMAI Study Notes.

## RECENT TRENDS IN COSTING - SPECIAL PAPER 8 – SEM VI

Unit	Contents of Syllabus	No of Lectures
1	<p><b>Introduction</b></p> <p><b>1.1</b> Changing business environment</p> <p><b>1.2</b> Need for contemporary techniques of cost accounting</p> <p><b>1.3</b> Interdependence of Costing on other areas – Finance, Accounting and Taxation.</p> <p><b>1.4</b> Introduction to Integrated Accounting Systems.</p>	04
2	<p><b>Theory of Constraints (TOC)</b></p> <p><b>1.1</b> Introduction</p> <p><b>1.2</b> Meaning of Constraints</p> <p><b>1.3</b> Eliyahu Goldratt’s five steps in TOC</p>	04
3	<p><b>Throughput Costing</b></p> <p><b>3.1</b> Limiting factor analysis</p> <p><b>3.2</b> Throughput</p> <p><b>3.3</b> Throughput Accounting Ratios</p> <p><b>3.4</b> Illustrations</p>	12
4	<p><b>Value Chain Costing</b></p> <p><b>4.1</b> Meaning of a Value Chain</p> <p><b>4.2</b> Michael Porter’s Theory of Value Chain Analysis</p> <p><b>4.3</b> Primary and Secondary activities</p> <p><b>4.4</b> Case Studies</p>	04
5	<p><b>Transfer Pricing</b></p> <p><b>5.1</b> Introduction</p> <p><b>5.2</b> Divisional Autonomy</p> <p><b>5.3</b> General rules of Transfer Pricing</p> <p><b>5.4</b> Opportunity Costs</p> <p><b>5.5</b> Market price as a basis for Transfer Prices</p> <p><b>5.6</b> Cost based Transfer Pricing</p> <p><b>5.7</b> Transfer Pricing Calculations</p> <p><b>5.8</b> Case Studies</p>	10
6	<p><b>Total Quality Management (TQM)</b></p> <p><b>6.1</b> Definition of Quality</p> <p><b>6.2</b> History of Total Quality Management</p> <p><b>6.3</b> Basic principles of Total Quality Management</p> <p><b>6.4</b> Total Quality Management Awards</p> <p><b>6.5</b> Case Studies</p>	06

7	<b>Six Sigma</b> <b>7.1</b> Meaning and Definition <b>7.2</b> Need <b>7.3</b> Methodologies – DMAIC & DMADV <b>7.4</b> Case Studies	04
8	<b>Kaizen</b> <b>8.1</b> Meaning and Definition – Kaizen and Kaizen Costing <b>8.2</b> Principles <b>8.3</b> Operating Procedure <b>8.4</b> Reasons for Failure <b>8.5</b> Case Studies	04
9	<b>Benchmarking</b> <b>1.1</b> Historical Background <b>1.2</b> Meaning and Definition <b>1.3</b> Types of Benchmarking <b>1.4</b> Process of Benchmarking <b>1.5</b> Linkages between Benchmarking and Other Cost Management Techniques <b>1.6</b> Case Studies	06
<b>Total number of lectures</b>		<b>54</b>

#### Recommended Print Resources

1. Management and Cost Accounting by Colin Drury.
2. Advanced Management Accounting by Robert S. Kaplan, Anthony A. Atkinson.
3. Strategic Management by Azhar Kazmi.
4. Business Environment by Francis Cherunilam.
5. Competitive Advantage by Michael Porter.
6. Strategic Cost Management – Decision-making, Final Paper – 15, ICMAI Study Notes.
7. Business Strategy and Strategic Cost Management, Final Paper – 15, ICMAI Study Notes.



## LEGAL AND REGULATORY ASPECTS OF BANKING – SPL. PAPER V

Unit	Contents of the syllabus	Number of Lectures
1	<p><b><u>1.Title of the topic : Legal Aspects of Banking</u></b></p> <p>1.1 Evolution of Banking Laws and Regulation in India</p> <p>1.2The Reserve Bank of India Act,1935</p> <p>1.3The Banking Regulation Act,1949</p> <p>1.4 IBA Code for Banking Practice</p>	12
2.	<p><b><u>Title of the topic : Banking Related Laws</u></b></p> <p>2.1Recovery of Debts due to Banks and Financial Institutions Act, 1993(DRT Act)</p> <p>2.2Securitisation and Reconstruction of Financial Assets and Enforcement of Securities Interest Act (SARFAESI),2002</p> <p>2.3Banking Ombudsmen Scheme 2006 (To Discuss Cases Handled by the Banking Ombudsman Offices)</p> <p>2.4 Payment &amp; Settlements Systems Act, 2007 (Recent Amendments)</p>	12
3.	<p><b><u>3.Title of the topic: Legal aspects of Banking Operations</u></b></p> <p>3.1 Legal aspects of a Paying Banker(Caselets to be discussed)</p> <p>3.2 Legal aspects of a Collecting Banker(Caselets to be discussed)</p> <p>3.2 Obligations of a Banker - Precautions and Rights</p> <p>3.3 Laws Relating to Securities and Modes of creating Charge</p>	10
4.	<p><b><u>4.Title of the topic : Insolvency and Bankruptcy Code</u></b></p> <p>4.1Introduction</p> <p>4.2Salient Features of IBC, 2016</p> <p>4.3Bankruptcy Practices: A Cross-Country Comparison(Case Studies)</p> <p>4.4The Progress under IBC</p>	10
	Total Number of Lectures	<b>54</b>
<p><b>Suggested References:</b></p> <ol style="list-style-type: none"> <li>1. Gopinath M.N. (2013) Banking Principles and Operations 4th edition,</li> <li>2. Shekhar Chandra Prasad(2011) Economic Laws, Regulations &amp; Procedures in India ,New</li> </ol>		

Delhi/New Century Publication.

3. Gordon E (2002) Banking: theory, law And Practice, By. & Natrajan K. Himalaya, Mumbai
4. Davor S.R Banking Laws and Practices .
5. Sukhvinder, Mishra: Banking Law and Practice, S.Chand Publishing
6. Tannan's (2014) Banking - Law & Practice in India M.L.Tannan, 25<sup>th</sup> Edition (Vols 2 & 3)
7. Varshney.P.N (2014): Banking Law and Practice , 25<sup>th</sup> Edition .
8. Shekhar Lekshmy and Shekhar K.C. (2011) Banking - Theory and Practice & 20th edition.
9. Banking and Insurance - Law and Practice The Institute of Company Secretaries of India (ICSI)
10. Gupta R.K. (2012) (Deputy Legal Advisor, RBI) Banking Law and Practice (in 3 Vols.)
11. Reserve Bank of India (2017), Revised Prompt Corrective Action (PCA) Framework for Banks, April.
12. Government of India (2015), "Interim Report of the Bankruptcy Law Reform Committee", Ministry of Finance.
13. Vide Banking Regulation (Amendment) Ordinance, 2017 (the Ordinance), subsequently enacted as Banking Regulation (Amendment) Act, 2017.
14. Andrews, Michael (2003), "Issuing Government Bonds to Finance Bank Recapitalisation and Restructuring: Design Factors That Affect Banks' Financial Performance", IMF Policy Discussion Paper, PDP/03/4, International Monetary Fund.
15. Patel, Urjit R. (2017), "RBI welcomes bank recapitalisation plan", Governor's Statement, October 25, 2017, Reserve Bank of India, Retrieved on November 11, 2017

#### **Reports**

Report on Trend and Progress in Banking (2016-17)  
Annual Report of The RBI (2017)  
Financial Stability Report (2017)

#### **Suggested Journals**

[Reserve Bank Of India - Bulletin](#)

[Reserve Bank Of India - Occasional Papers](#)

Economic and Political weekly

The Indian Banker-Monthly Publication by Indian Banks Association

#### **Web sites:**

- [www.rbi.org.in](http://www.rbi.org.in)
- [indiabudget.nic.in](http://indiabudget.nic.in)
- [iba.org.in](http://iba.org.in)

**INTERNATIONAL FINANCE: ISSUES AND POLICY PERSPECTIVE – SPL. PAPER VI**

<b>Unit</b>	<b>Contents of the syllabus</b>	<b>Number of Lectures</b>
<b>Unit 1</b>	<b>Introduction to International Finance</b>	<b>8</b>
	1.1 Segments of International financial systems 1.2 Growth of International financial systems and linkages with trade 1.3 International financial systems and linkages Economic development	
<b>Unit 2</b>	<b>Global Banking Developments</b>	<b>12</b>
	2.1 Macro financial environment- An Overview 2.2 Key Financial Soundness indicators - Credit growth, rate of return on assets and capital adequacy ratios and Financial Market Indicators 2.3 Global banking developments: Selected countries 2.4 Global policy responses	
<b>Unit 3</b>	<b>The Balance of Payments and Foreign Exchange markets</b>	<b>12</b>
	3.1 BOP and International capital flows- Global trends 3.2 FII and its impact on capital flows 3.3 Foreign Exchange Markets-Transactions and the International financial systems 3.4 Exchange rate management-RBI's Role in management of exchange rate(A regulators perspective based on book reviews )	
<b>Unit 4</b>	<b>International Financial Markets and Instruments</b>	<b>10</b>
	4.1 International Money Market Instruments 4.2 International Capital Market Instruments 4.3 Eurocurrency Markets 4.4 Debt Securitization	
<b>Unit 5</b>	<b>Currency, Debt and Financial crises</b>	<b>12</b>

5.1 Meaning and causes.	
5.2 Case studies	
5.3 Policy and Regulatory responses- Role of IMF in stabilizing economies.	
5.4 RBI response to crisis (A regulators perspective based on book reviews)	
Total No. of Lectures	<b>54</b>

**Recommended Readings:**

- Apte .P.G.(2008) International Financial Management .TataMcGraw Hill,New Delhi
- Kevin. S (2009) Fundamentals of International Financial Management PHI Learning Pvt Ltd, New Delhi
- Duvvuri Subbarao (2016) ‘Who Moved My Interest Rate’Penguin Random House India
- Raghuram G. Rajan (2017) ‘I Do What I Do’ Harpers Collins publishers
- Report on Trend and Progress in Banking (2016-17)
- Annual Report of The RBI (2017)
- Global Financial Stability Reports

**Additional Readings:**

Maurice D.Levi (2012) International Finance. Tata McGraw Hill

Macroeconomics of Emerging Markets, Peter Montiel, Cambridge University Press ISBN: 978-0521733045

Eun.S.Choel & Resnick Bruce.G (2004) International Financial Management, Tata McGraw Hill ,New Delhi.

Bhalla V.K.(200) International Financial Management-Text and Cases, Amol Publishers Pvt Ltd.

Shapiro ,Allen .C (1995) Multinational Financial Management Prentice Hall of India Pvt Ltd, New Delhi.

Khanna Tarun & Papepu Krishna (2010) Winning in Emerging Markets: A Road map for Strategy and Execution. Harvard Business School Press.

Kharas Homi Lombardi Domenico (2012) The Group of 20: Origins,Prospects Challenges For Global Govrnance.Brookings Institute

Krugman Paul.R.(2003) International Economic Theory and Policy Pearson Education

Mattoo Aaditya,Stern M.Roberts (2005) India and the WTO

Other References: Websites,Journals, Working Papers,World Bank Reports

## INDIAN BANKING SECTOR: TRENDS & PERFORMANCE – SEM VI

Unit	Contents of the syllabus	Number of Lectures
1.	<b>1.Title of the topic : Indian Banking Sector: Overview</b> 1.1Indian Banking Sector at a Glance 1.2Emerging Issues and Policy Responses	<b>06</b>
2.	<b>2.Title of the Topic:Indian Banking Sector: Standardisation of Management Practices and Enablers</b> 2.1Human Resource Management 2.2Social Responsibility 2.3 Marketing of Banking Products 2.4 Governance and Ethics <b>(Case Studies of Banking Practices and Enablers to be Discussed)</b>	<b>12</b>
3.	<b>3.Title of the Topic:Indian Banking Sector: Emerging Trends</b> 3.1Promoting Digitisation and Managing Technology 3.2 Integrated Risk Management& Asset Growth 3.2.1 Cyber Security Risks 3.3 Overview of NBFCs 3.3.1Small Finance and Payment banks	<b>12</b>
4.	<b>4.Title of the Topic: Operations and Performance of Scheduled Commercial Banks</b> 4.1 Balance Sheet Operations of Scheduled Commercial Banks 4.1.1 Select Banking Aggregates of SCBs 4.2 Financial Performance of Scheduled Commercial Banks 4.2.1Trends in Income & Expenditure of SCBs 4.3 Soundness Indicators 4.3.1 Capital Adequacy,Leverage Ratio,Non-Performing Assets <b>(Case Studies of Select Banks to be Discussed)</b>	<b>12</b>
5.	<b>5.Title of the topic:Trends inNPAs andRecovery through Various Channels</b> 5.1Factors contributing to NPAs 5.2Trends in Non-performing Assets –Bank Group-wise&Sector Wise 5.3Recovery of NPAs of SCBs: Various Channels <b>(Case Studiesof Select Banks to be Discussed)</b>	<b>12</b>
	<b>Total Number of Lectures</b>	<b>54</b>
<b>Suggested Reference Books:</b>		
<ol style="list-style-type: none"> <li>1. MuranjanS.K,Modern Banking in India .</li> <li>2. Banking Theory and Practice, Reddy &amp;Appanniah.</li> </ol>		

3. Natarajan&Gordon(2002)Banking Theory and Practice.
4. VarshneyP.N.Banking Law and Practice .
5. GomezClifford (2011)Banking and Finance - Theory, Law and Practice.
6. GuptaS. N,The Banking Law in Theory and Practice (In 3 Vol).
7. PandeyM C ,Kumar Subodh(2005)Banking Trends and Practices.
8. Modern Banking Managementby Dr S C Bihari , Dr S K Baral
9. Mohan.S ,Elangovan.R ,Financial Services.
10. MuraleedharanD(2013)Modern Banking Theory and Practice,PHI Learning pvt limited
11. JoshiVasant C., JoshiVinayV.Managing Indian Banks the Challenges Ahead.
12. MishraSukhvinder (2012)BankingLaw and Practice,S.Chand and Company Ltd.
- 13.IIBF (2018),Small Finance Banks,Taxman
- 14.Kanan Subramanian R & Selvaraj .Chitra(2018), Bank of the Future,wolters kluer (India)Pvt Ltd.
15. Rajaraman.V(2018)Credit Monitoring leal Aspects & Recovery of Bank Loan-The Post Approval  
Credit Dynamics in Banks,4<sup>th</sup> Edition,Snow white

**Suggested Reports&Journals:**

Reserve Bank Of India - Bulletin

Reserve Bank Of India - Occasional Papers

Economic and Political weekly

TheIndian Banker-Monthly Publication by Indian Banks Association (Various Issues)

Report on Trend and Progress of Banking In India(Various Issues)

Annual Report of Reserve Bank of India (Various Issues)

Annual Report of Select Banks( Various Issues)

The Professional Banker

**Web sites :**

- [www.rbi.org.in](http://www.rbi.org.in)
- [indiabudget.nic.in](http://indiabudget.nic.in)
- [iba.org.in](http://iba.org.in)

## INDIAN MONETARY AND FINANCIAL SYSTEM: SOME CONTEMPORARY ISSUES - SEM VI

Unit	Contents of the syllabus	Number of Lectures
<b>Unit 1</b>	<b>1.. <u>Title Of The Topic:</u> Relationship between Economic growth and Financial System</b>	<b>8</b>
	1.1 The financial system and the economy	
	1.2 Role of financial system in an economy – National income accounts & Flow of funds accounts	
	1.3 Indicators of financial development and other financial indicators in India –An Analysis	
	1.4 Analysis of savings and investments in India	
<b>Unit 2</b>	<b>2. <u>Title Of The Topic:</u> Monetary Policy in India</b>	<b>16</b>
	2.1 A critical analysis of Monetary Policy in India –Case studies from selected countries	
	2.2 Monetary Policy Review Committee (MPC )	
	2.3 Inflation Targeting in India	
	2.4 Monetary Transmission Mechanism in India	
<b>Unit 3</b>	<b>3 <u>Title Of The Topic:</u> Risk Management in Banks and role of RBI</b>	<b>10</b>
	3.1 Types of Risks in Banks – Meaning, Types-Liquidity risk, Interest rate risk, Market risks, Credit default ,Operational Risks	
	3.2 Evolution of role of RBI in Risk Management in Banks-Capital Adequacy ,Asset Quality Management, Management, Earning Quality ,Liquidity, Sensitivity to markets (CAMELS )	
<b>Unit 4</b>	<b>4. <u>Title Of The Topic:</u> Financial Inclusion as a Means of Social Banking and Inclusive Growth</b>	<b>16</b>
	4.1 Meaning of Financial Inclusion, Status and Progress, Extent of Financial Exclusion	
	4.2 Forms and Models of Financial Inclusion in India, Post Offices and its role in Financial inclusion	
	4.3 Evaluation of Financial Inclusion initiatives	
	4.4 Case studies from select countries	
	4.4 Micro, Small and Medium Enterprises (MSME) and fund raising avenues for MSME –Significance of MSME in process of Financial inclusion.	
<b>Unit 5</b>	<b>5. <u>Title Of The Topic:</u> Financial Inclusion in India: An interstate Analysis and the concept of Financial Index.</b>	<b>4</b>
	5.1 Meaning of Financial Index	
	5.2 An interstate comparison of Financial Inclusion using the Financial Index.	
	<b>TOTAL Number of lectures</b>	<b>54</b>

### Suggested Readings/References:

- Frederic S. Mishkin (2014) The Economics of Money, Banking and Financial Markets (The Pearson Series in Economics)
- Duvvuri Subbarao (2016) 'Who Moved My Interest Rate' Penguin Random House India
- Raghuram G. Rajan (2017) 'I Do What I Do' Harpers Collins publishers
  - Phatak Bharati (2014) Indian Financial System-Markets ,Institutions and Services
  - Sujatra Bhattacharyya (2017) Indian Financial System, Oxford University Press
  - Chetan Ghate –Kenneth M(Editors) (2016),Monetary Policy in India-A Modern Macroeconomic Perspective ,Springer
  - Saini Shalini (2015) Monetary Policy in India during Liberalisation Era ,Lambert
  - Onyiriuba Leonard (2016) Bank Risk Management in Developing Economies , Elsevier Science Publishing Co-in ,Academic Press Inc,U.S.A
  - K. Vaidyanathan (2013) Credit Risk Management for Indian Banks ,Sage Publications New Delhi
  - Joshi Deepali Pant( ) The Financial Inclusion Imperative and Sustainable Approaches. Cambridge University Press India Private Limited, New Delhi.
    - Mishra Padmaja etal (2014) Financial Inclusion, Inclusive Growth and the Poor New Century

Prahalad C.K.(2004) The Fortune at the Bottom of the Pyramid: Eradicating Poverty Through Profits

- Karmarkar K.G. etal (2011) Towards Financial Inclusion in India. Sage Publication Private Lmtd
- Das S.K.Nanda.B.P& Rath J( 2009) Micro Finance and Rural Development in India New Century Publications New Delhi
- Government of India –Economic Survey -Various Issues.
- RBI Report of Trend and Progress of Banking in India -Various Issues.
- [www.rbi.org](http://www.rbi.org)

**Other References:** Websites Journals, Working Papers, World Bank and RBI Website and Reports



## STARTING AN ENTERPRISE - PAPER-5

Unit No.	Topic	No. Of Lectures
<b>Unit 1</b>	<b>OPPORTUNITY IDENTIFICATION FOR STARTING A NEW VENTURE(ENTERPRISE)</b> 1.1 Design thinking for idea creation and validation 1.2 Opportunities search and identification 1.3 Opportunities through change 1.4 opportunities in various sectors	<b>10</b>
<b>Unit 2</b>	<b>Models for new ventures</b> 2.1 Four stage growth model 2.2 The feasibility plan 2.3 Business model canvas 2.4 Preparing a business plan and revenue model 2.5 Product and service development 2.6 Resource planning	<b>19</b>
<b>Unit 3</b>	<b>Requirements for starting a new venture</b> 3.1 .1 Sole proprietorship, partnership, LLP, corporation( how to choose the best legal format),Pvt ltd 3.2 Project report preparation and pitching 3.3 Legal and compliances- challenges	<b>9</b>
<b>Unit 4</b>	<b>Challenges of new ventures</b> 4.1 Registering a start up (procedure) 4.2 Team building 4.3 Financial, administrative, Marketing and Technology problems 4.4 Customer acquisition 4.5 Patents	<b>14</b>
	Total	<b><u>54</u></b>

### References:

1. Business Model generation by Alex Osterwalder
2. Entrepreneur Development-New Venture Creation by Satish Taneja, Galgotial Pub
3. Start up and New Venture Management by Dr.Jyoti Gogte,Vishwakarma Publication
4. [www.makeinindia.com](http://www.makeinindia.com)
5. [www.doingbusiness.org](http://www.doingbusiness.org)
6. [www.dataworldbank.org](http://www.dataworldbank.org)

## MANAGING FINANCE IN ENTREPRENEURSHIP – PAPER 6

Unit	Topic	No. of Lectures
1	<b>Title of the topic: Concepts of finance</b> 1.1 Meaning, objective, scope and importance of Financial Management 1.2 Financial planning 1.3 Sources of finance 1.3 Profit maximization and wealth maximization	5
2	<b>Title of the topic: Balance Sheet and Profit and Loss Account</b> 2.1 Various expenses and incomes affecting the profitability of the business 2.2 Various assets and liabilities affecting the financial position of the business 2.3 Cash flow statement	6
3	<b>Title of the topic: Interpretation of financial statement</b> 3.1 Ratio analysis 3.2 Valuation models	10
4	<b>Title of the topic: Short term fund Management</b> 4.1 Working capital management-operating cycle 4.2 Cash budgeting 4.3 Inventory management	11
5	<b>Title of the topic: Long term fund management and Break Even Analysis:</b> 5.1 Capital structure 5.2 Cost of capital 5.3 Capital budgeting 5.4 Effect of changes in variable cost, fixed cost, sales on profits of the company	12
6	<b>Title of the topic :Fund raisers</b> 6.1 Meaning and characteristic of venture capital and angel investors 6.2 Stages of funding 6.3 Financing instruments 6.4 Various Government Schemes for startups 6.5 Case study	10
<b>Total Number of Lectures</b>		<b>54</b>
<b>Suggested Reference Books</b> 1. Strategic Financial Management – Dr. Meena Goyal (Biztantra) 2. Accounting for Managers – Dr. Meena Goyal (Biztantra) 3. Financial Management –I.M Pandey 4. Financial Management Theory and Practice –Prasanna Chandra 5. Financial Accounting – A Mukherjee, M Hanif; Tata Mcgraw Hill publication 6. Financial Management by Khan M.Y/Jain P K 7. Financial Accounting : A Managerial Perspective By Narayanswamy R 8. Entrepreneurial Finance( 2004) by Stancill J M		

## DIMENSIONS OF ENTREPRENEURSHIP – PAPER 7

Unit	Topic	No. of Lectures
1	<p><b>Title of the topic: Marketing Concepts</b></p> <p>1.1 Meaning, functions and scope of marketing</p> <p>1.2 Marketing Mix</p> <p>1.3 Extended P's of Marketing – People, Process &amp; Physical Evidence</p> <p>1.4 Consumer buying behavior: Introduction, Characteristics, Types of Buying Decision Behavior: Consumer Buying Decision Process, Buyer Decision Process for New Products, Buying Motives, Buyer Behavior Model</p> <p>1.5. Market research</p>	15
2	<p><b>Title of the topic: Marketing Strategy for new ventures</b></p> <p>2.1 Market segmentation</p> <p>2.2. Target market selection</p> <p>2.3 Strategic approaches to segmentation</p> <p>2.4 Branding concept and strategies</p> <p>2.5 Packaging strategies</p> <p>2.6 Pricing strategies</p> <p>2.7 Sales promotion techniques</p>	15
3	<p><b>Title of the topic: Human resource management for new ventures</b></p> <p>3.1 Function of HRM</p> <p>3.2 HR planning and recruitment and selection</p> <p>3.3 Performance appraisal</p> <p>3.4 salary administration</p> <p>3.5 Compensation</p> <p>3.6 ESOPs</p>	15
4	<p><b><u>Title of the topic: Digital Marketing</u></b></p> <p><b>Contents :</b></p> <p><b>5.1</b> Understand the term Digital Marketing</p> <p><b>5.2</b> Define different elements of digital marketing like: content marketing, social media marketing, e-mail marketing, mobile marketing, affiliate marketing, Facebook marketing.</p> <p><b>5,3</b> Advantages and limitations of digital marketing</p> <p>Case studies</p>	9
5	Cases in Marketing and Human Resource Management	
<b>Total Number of Lectures</b>		<b>54</b>
<p><b>Suggested Reference Books</b></p> <ul style="list-style-type: none"> <li>• Introduction to Marketing, Theory &amp; Practice, Second Edition, Adrian Palmer, Oxford University Press</li> <li>• Marketing Management-A South Asian Perspective, ISBN -978-0-13-600998, 13<sup>th</sup> Edition, Philip Kotler, Kevin Keller, Abraham Koshy ,Mithileshwar Jha, Published by Dorling Kindersley(India)Pvt. Ltd, Licensees of Pearson Education in South Asia</li> </ul>		

- Marketing Management-Global Perspective -Indian Context, 4<sup>th</sup> Edition-2010V.S. Ramaswamy & S. Namakumari, Macmillan Publishers India LMT, New Delhi.
- Marketing Management,11<sup>th</sup> Edition, Philip Kotler, Published by-Prentice Hall of India Private Lmt, New Delhi
- Marketing and Salesmanship, F.Y.B.Com, Dr. Mrs.Shaila Bootwala,Dr. M. D. Lawrence,Mr. Sanjay Mali
- Marketing Management, T.Y.B.Com, Dr. Shaila Bootwala

## STRATEGIC MANAGEMENT OF ENTERPRISE - PAPER-8

Unit	Contents of the syllabus	Number of Lectures
1	<b>1. <u>Title of the topic</u> : Start up environment</b> <b>1.1</b> The present start up eco system in India <b>1.2</b> Make in India and ease of doing business <b>1.3</b> Why start ups fail? <b>1.4</b> Institution support for start ups in India and global	10
2	<b>2. <u>Title of the topic</u> : Managing growth and scale</b> <b>2.1</b> Strategic management process <b>2.2</b> Type of strategies at Corporate level, business level and functional level <b>2.3</b> Case studies in strategic intent and environment analysis <b>2.4</b> Managing resources for scaling( time, money ,people, finance)	16
3	<b><u>Title of the topic</u> : strategy implementation models</b> <b>3.1</b> Strategy formulation - Models of competitive advantage-porters five forces model and value chain model <b>3.2</b> Industry life cycle and strategy <b>3.4</b> Case studies in strategy formulation and implementation	16
4	<b><u>Title of the topic: Partnerships for scaling</u></b> <b>4.1</b> Franchising <b>4.2</b> Other partnerships	12
	Total Number of Lectures	54
<b>Suggested Reference Books</b> <ol style="list-style-type: none"> <li>1. .Strategic Management by Azhar Kazmi, Tata McGraw Hill</li> <li>2. Business Strategy-Managing uncertainty,Opportunity and Enterprise by J C Spencer,Oxford University press.</li> </ol>		
<b>Suggested Journals</b> <ol style="list-style-type: none"> <li>1..Journal of Entrepreneurship;Sage publication</li> <li>2.The IUP Journal of Entrepreneurship Development</li> </ol>		
<b>Web sites :</b> <ol style="list-style-type: none"> <li>1. .www.ediindia.org</li> <li>2. .www.iveybusinessjournal.com</li> <li>3. .www.siliconindia.com</li> </ol>		

**INDIAN MARKETING ENVIRONMENT – SPL. PAER V**

<b>Unit</b>	<b>Contents of the syllabus</b>	<b>Number of Lectures</b>
<b>1</b>	<p><b><u>Title of the topic: Marketing Environment of India</u></b></p> <p><b>1.1</b> Indian Marketing Environment during Post liberalization</p> <p><b>1.2</b> Understanding Indian Sellers and Buyers’ Market with reference to changing marketing environment</p> <p><b>1.3</b> Influence of society on business</p> <p><b>1.4</b> Opportunities and Challenges facing today’s Indian Marketing Managers.</p>	<b>10</b>
<b>2</b>	<p><b><u>Title of the topic: Building sustainable advantage for Value Delivery</u></b></p> <p><b>2.1</b> A Requisite for Delivering Superior value</p> <p><b>2.2</b> Nature and Significance of Competitive Advantage</p> <p><b>2.3</b> Sources of Competitive Advantage</p> <p><b>2.4</b> How do firms build Competitive Advantage</p> <p><b>2.5</b> Can Core Competency be competitive advantage?</p>	<b>15</b>
<b>3</b>	<p><b><u>Title of the topic: Rural Marketing in India—The Changing Picture</u></b></p> <p><b>3.1</b> The Importance of Rural Market (Should all firms go Rural?)</p> <p><b>3.2</b> The Rural Marketing Environment</p> <p><b>3.3</b> MNC’s Exploring Indian Rural Markets</p> <p><b>3.4</b> Contemporary Indian Rural Market...Opportunities and Challenges</p> <p><b>3.5</b> How do companies leverage technology to serve rural markets?</p>	<b>11</b>
<b>4</b>	<p><b><u>Title of the topic : Agricultural Marketing</u></b></p> <p><b>4.1</b> Current agricultural scene in India,</p> <p><b>4.2</b> Definition of market and agricultural marketing, historical development, approaches, classification of markets, Importance of Agri Marketing</p> <p><b>4.3</b> Difference between Agri Product Marketing and Manufactured product Marketing</p> <p><b>4.4</b> Factors Affecting Demand of Agro products. Challenges facing Marketers in Agri Marketing Activities</p> <p><b>4.5</b> Regulatory farmer portals like ITC e-chaupal</p>	<b>10</b>
<b>5</b>	<p><b><u>Title of the topic: Digital Marketing</u></b></p> <p><b>5.1</b> Understand the term Digital Marketing</p> <p><b>5.2</b> Define different elements of digital marketing like: content marketing, social media marketing, e-mail marketing, mobile marketing, affiliate marketing, Facebook marketing.</p> <p><b>5.3</b> Advantages and limitations of digital marketing</p> <p>Case studies</p>	<b>8</b>
<b>Total Number of Lectures</b>		<b>54</b>

### **Suggested Reference Books**

- Introduction to Marketing, Theory & Practice, Second Edition, Adrian Palmer, Oxford University Press
- Marketing Management-A South Asian Perspective, ISBN -978-0-13-600998, 13<sup>th</sup> Edition, Philip Kotler, Kevin Keller, Abraham Koshy ,Mithileshwar Jha, Published by Dorling Kindersley(India)Pvt. Ltd, Licensees of Pearson Education in South Asia
- Marketing Management-Global Perspective -Indian Context, 4<sup>th</sup> Edition-2010V.S. Ramaswamy & S. Namakumari, Macmillan Publishers India LMT, New Delhi.
- Marketing Management,11<sup>th</sup> Edition, Philip Kotler, Published by-Prentice Hall of India Private Lmt, New Delhi
- Marketing and Salesmanship, F.Y.B. Com, Dr. Mrs.Shaila Bootwala,Dr. M. D. Lawrence,Mr. Sanjay Mali
- Marketing Management, T.Y.B.Com, Dr. Shaila Bootwala
- Digital Marketing by Ryan Desis.

**CHANNEL AND RETAIL MARKETING – SPL. PAPER VI**

Unit	Contents of the syllabus	Number of Lectures
1.	<p><b><u>Title of the topic: Managing Marketing Channels</u></b></p> <p>1.1 Introduction to Marketing channels and its role in value delivery.                      1.2 Channel Architecture Choices, The Channel participants.                      1.3 Patterns of Channels and Types of Intermediaries                      1.4 Channel level , Channel Length and Channel Conflicts                      1.5 Achieving Competitive Advantage through Channel management                      1.6 Last Mile Connectivity</p>	15
2.	<p><b><u>Title of the topic: Direct and Online Marketing</u></b></p> <p>2.1 Direct Marketing –Nature, Scope, and Advantages, Difference between Conventional Marketing and Direct Marketing, Requisites for Success of Direct Marketing, Forms of Direct Marketing.                      2.2 Multilevel Marketing, Direct Selling in India                      2.3 Online Marketing, Growth of Online Marketing-Worldwide and India                      2.4 Omni channel Marketing</p>	13
3.	<p><b><u>Title of the topic: Retail Marketing</u></b></p> <p>3.1 Retailing- Meaning, Nature, Classification, Growing Importance of retailing, Factors Influencing Retailing, Functions of Retailing, Retail as a career.                      3.2 Emergence of Organized Retailing, Traditional and Modern retail Formats in India, Multi-Channel Retailing                      3.3 Retail Communication Mix, Retail Locations &amp; Site Selection, Managing the Store, Store Layout and Design                      3.4 Impact of FDI on Retailing                      3.5 Case studies:                      1) Walmart: The American Giant.                      2) The European Leader Carrefour                      3) 7-Eleven, The World’s Largest Convenience Retailer                      4) The Global Leader Metro                      5) Raja of Retail: Mr. Kishore Biyani and Big Bazaar                      6) D-Mart-The Ultimate Indian Retail Destination.</p>	14
4.	<p><b><u>Title of the topic: E-Tailing</u></b></p> <p>4.1 Introduction, E-tailing, Role of Technology in Satisfying Market Demand                      4.2 Technology in Retail Marketing Decisions, Structure and Developments in E-tailing,                      4.3 Factors Influences the Growth of E-Tailing,                      4.4 Advantages &amp; Disadvantages of E-Tailing, Future of Electronic Retailing</p>	12
<b>Total Number of Lectures</b>		<b>54</b>



### **Suggested Reference Books**

- Retail and Channel Marketing, By Sandro Castaldo, Monica Grossa and Katia Premazi
- Marketing Management-A South Asian Perspective, ISBN -978-0-13-600998, 13<sup>th</sup> Edition, Philip Kotler, Kevin Keller, Abraham Koshy, Mithileshwar Jha, Published by Dorling Kindersley(India)Pvt. Ltd, Licensees of Pearson Education in South Asia
- Marketing Management-Global Perspective -Indian Context, 4<sup>th</sup> Edition-2010V.S. Ramaswamy & S. Namakumari, Macmillan Publishers India LMT, New Delhi.
- Marketing Channels: A Management View, By Bert Rosenbloom, Drexel University, Eight Edition
- E-Marketing Second Edition, by Judy Strauss and Raymond Frost
- Internet Marketing-Strategy, Implementation and Practice, By Dave Chaffey, Fiona Ellis-Chadwick, Kevin Johnston, Richard Mayer
- Julian J.Gibars, Building buyer Relationship; Macmillan India Ltd., 1998.
- Retail Marketing Management – Swapna Pradhan
- Retail Management – Gibson Vedamani
- The Art of Retailing – A.J. Lamba

**PRINCIPLES OF ADVERTISING – SPL. PAPER VII**

<b>Unit</b>	<b>Contents of the syllabus</b>	<b>Number of Lectures</b>
1.	<p><b><u>Title of the topic : Fundamentals of Advertising</u></b></p> <p><b>1.1</b> Conceptual framework, Nature, Scope, and Function of Advertising, Role of Advertising in Modern Business</p> <p><b>1.2</b> Advertising-Objectives, Types, Benefits and Limitation</p> <p><b>1.3</b> Defining Advertising Goals for Measured Advertising Results(DAGMAR)</p> <p><b>1.4 Main Decision areas in Advertising:</b></p> <ul style="list-style-type: none"> <li>• Deciding the Advertising Objectives.</li> <li>• Deciding the Budget.</li> <li>• Deciding the Copy.</li> <li>• Deciding the Media</li> </ul> <p><b>1.5</b> The Crisis of Advertising</p>	<b>14</b>
2.	<p><b><u>Title of the topic : Appeals and Approaches in Advertising</u></b></p> <p><b>2.1</b> Introduction-Different Appeals and their Significance</p> <p><b>2.2</b> Advertising Message, Direct and Indirect Appeal.</p> <p><b>2.3</b> Relationship between Advertising Appeal and Buying Motive</p> <p><b>2.4</b> Positive and Negative Emotional Approaches</p>	<b>13</b>
3.	<p><b><u>Title of the topic : Advertising Media and Advertising Agency</u></b></p> <p><b>3.1</b> Classification and Characteristics of Different Media-Comparative Study of Advertising Media.</p> <p><b>3.2</b> Selection of Media-Factors affecting Selection of Media, Media Mix-Geographical Selectivity-Media Scheduling-Advertising, Media Buying</p> <p><b>3.3</b> Evolution and History of Advertising Agency, Factors involved in Agency selection,Ad Agency Organizational Structure</p> <p><b>3.4</b> Audience Segmentation and Media, Corporate Advertisement-Corporate Advertising in India</p>	<b>13</b>
4.	<p><b><u>Title of the topic : Content Marketing</u></b></p> <p><b>4.1</b> Introduction to Content Marketing and Management:Why and how content is important to business</p> <p><b>4.2</b> Content Marketing v/s Advertising</p> <p><b>4.3</b> Content Marketing Ecosystem</p> <p><b>4.4</b> Content strategy and planning</p>	<b>14</b>
<b>Total Number of Lectures</b>		<b>54</b>
<p><b>Suggested Reference Books</b></p> <p>1) Marketing Management,11th<sup>th</sup> Edition, Philip Kotler, Published by-Prentice Hall of India Private Lmt, New Delhi</p> <p>2) Marketing Management-Global Perspective -Indian Context, 4<sup>th</sup> Edition-2010V.S. Ramaswamy &amp; S. Namakumari, , Macmillan Publishers India LMT, New Delhi</p>		

- 3) Advertising Management ,Oxford University Press ,By Jaishri Jethwaney and Shruti Jain
- 4) Advertising Mangement ,By Rajeev Batra, John Myers and Davis Aaket ,Published by Prentice Hall of India Private Limited,New Delhi
- 5) Advertising: Principles and Practice, Latest Edition, by William Wells, John Burnett, and Sandra Moriary, Prentice Hall.
- 6) Ogilvy on Advertising,by David Ogilvy
- 7) Advertising Management,concept and cases.By Manendra Mohan

**GLOBAL MARKETING ENVIRONMENT – SPL. PAPER VIII**

<b>Unit</b>	<b>Contents of the syllabus</b>	<b>Number of Lectures</b>
1	<p><b><u>Title of the topic : The Global Market place</u></b></p> <p>1.1 Global Marketing Today</p> <p>1.2 Looking at the Global Marketing Environment</p> <p>1.3 Challenges and Opportunities facing Global Marketers</p> <p>1.4 Principles of global marketing</p>	<b>8</b>
2	<p><b><u>Title of the topic : From Globalization to Glocalization</u></b></p> <p>2.1 Overview on the concept of Globalization, Impact of Globalization on the world economy</p> <p>2.2 Companies going Global, Impact of Global brands on the consumers</p> <p>2.3 Glocalization: Companies moving towards Glocalization</p> <p>2.4 Case Studies on various companies adopting Glocalization strategy for going local.</p>	<b>14</b>
3	<p><b><u>Title of the topic : Impact of culture on Global Marketing</u></b></p> <p>3.1 Meaning of cultural differences, Importance of studying cultural differences in marketing</p> <p>3.2 Cultural differences and global marketing</p> <p>3.3 Designing 4 p's for a Global brand</p> <p>3.4 Consumer behavior and Culture: The Global consumer culture</p>	<b>14</b>
4	<p><b><u>Title of the topic: Global Marketing Strategy:</u></b></p> <p>4.1 Understanding the Relationships Between Business Strategy and marketing</p> <p>4.2 Understanding innovation in marketing strategy &amp; diffusion of Innovation</p> <p>4.3 Balancing the Pressures for Standardization vs. Adaptation</p> <p>4.4 Deciding whether to go global</p> <p>4.5 Deciding which Markets to Enter, Deciding how to enter the market</p>	<b>18</b>
	<b>Total Number of Lectures</b>	<b>54</b>
<p>Suggested Reference Books</p> <ol style="list-style-type: none"> <li>Global Marketing Management, Warren J. Keegan, published by Prentice –Hall of india Limited</li> <li>International Marketing, By Philip R Cateora, John L Graham and Prashant Salwan, Published by TATA McGrw Hill</li> <li>Marketing across Cultures, by Fons Trompenaars and Peter Woolliams</li> </ol>		