



M.O.P. VAISHNAV COLLEGE FOR WOMEN

(AUTONOMOUS)

Choice Based Credit System

Course of Study for the batch of Candidates
admitted in

2016 – 2017

2015 – 2016

2014 – 2015

ACADEMIC YEAR 2016 – 2017

B.Com (Marketing Management)

Activities / Content with direct bearing on

Employability/ Entrepreneurship/ Skill Development

**Choice Based Credit System
Course of Study for the batch of
Candidates admitted in 2016 – 2017**

B.Com (Marketing Management)

CORE I - FINANCIAL ACCOUNTING
Common to B.Com (Accounting & Finance), B.Com
(Marketing Management), B.Com (Corporate Secretaryship)
& B.B.A

SUBJECT CODE: 15UCOM303	THEORY	80 MARKS
SUBJECT CODE: 15UCOM303P	PRACTICAL	20 MARKS

CREDITS: 4

TEACHING HOURS

THEORY: 40

PRACTICALS: 20

YEAR / SEMESTER: I / I

COURSE OBJECTIVES:

- To facilitate the understanding of Accounting in General
- To give a comprehensive understanding of the system of Financial Accounting
- To understand the intermediate concepts for assets, liabilities and stockholders' equity
- To develop skill, related to problem solving and critical thinking

UNIT I

Introduction to Accounting

Meaning and scope of Accounting, Basic Accounting Concepts and Conventions, Objectives of Accounting, Accounting Transactions, Double Entry Book Keeping - Journal, Ledger, Preparation of Trial Balance - Classification of Errors, Rectification of Errors, Preparation of Suspense Account - Preparation of Cash Book. (7 Hrs)

UNIT II

Bank Reconciliation Statement

Introduction, Procedure for reconciling the cash book balance with the pass book balance, Methods of Bank Reconciliation Statement.

Investment Accounting as per Accounting Standard -13

Valuation of current investment and long term investment, disposal of investment (8 Hrs)

UNIT III

Final Accounts

Preparation of Final Accounts of a Sole Trading Concern, Adjustments, Closing Stock, Outstanding and Prepaid items, Depreciation, bad debts, Provision for Bad and Doubtful Debts, Provision for Discount on Debtors, Provision for Discount on creditors, Interest on Capital and Drawings, Abnormal Loss of stock. (10 Hrs)

UNIT IV

Non – Profit Organizations

Preparation of Receipts and Payments Account, Income & Expenditure Account and Balance Sheet of Non-Trading Organizations (simple problems). (5 Hrs)

UNIT V

Depreciation Accounting

Depreciation, Meaning, Causes, Methods, Straight Line Method, written down Value Method, change in method of depreciation, Sinking Fund Method (Problems), Annuity Method, Insurance Policy Method, Revaluation Method, Depletion Method, Machine Hour Rate (Theory Only).

Insurance claims

Insurance claims, Average Clause (Loss of stock only) (10 Hrs)

Problems in all units. Problem: Theory ratio= 80:20

TEXT BOOKS

- T.S.Reddy & A.Murthy (2015) Financial Accounting, Margham Publications, Chennai.
- Jain & Narang (2015) Financial Accounting, Kalyani Publishers, New Delhi.

REFERENCE BOOKS

- R.L.Gupta & V.K.Gupta. (2009) Advanced Accounting, Sultan Chand & Sons, New Delhi.
- Shukla & Grewal (2009), Advanced Accounting, S Chand, New Delhi.
- P.C.Tulsian (2009), Financial Accounting, Tata Mcgraw-Hill.
- M.A Arulanandam and K.S.Raman (2011), Advanced Accountancy, Himalaya Publishing House

ACTIVITY PLANNER:

List of activities for Employability / Skill Development / Entrepreneurship Skill Development
(These activities are only indicative; the faculty member can innovate)

- Cluster activity and assignments on preparation of Final Accounts of a Sole Trading Concern
- Accounting Live Lab - Creation of record book involving the different steps in creating a company and creation of different ledgers, stocks and vouchers
- Class discussion on the different methods of Depreciation.
- Idea Box Activity - Students work on a group project to develop a business idea and create transactions based on a sole proprietorship business model.
- Take home problem exercise related to Final Accounts and Not for Profit Organization
- Matching activity on Final Accounts
- Classroom discussion on Non-profit Organization and its related accounts issues.
- Case discussion on insurance claims of real-time companies
- Show and Tell the concepts related to Bank Reconciliation Statement
- Chapter Tests

B.Com (Marketing Management)

**ACCOUNTING SOFTWARE I
COMMON TO B.Com (Accounting & Finance), B.Com (Marketing
Management), B.Com (Corporate Secretaryship) & B.B.A**

SUBJECT CODE: 15UCOM303P	PRACTICAL	20 MARKS
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TEACHING HOURS: 20

UNIT I

Computerized Accounting

Installing Tally-Features & Procedure for Installing Tally-Changing default settings
Introduction to Tally-Opening screen of tally-Creating Company-Selecting company-shutting
a company-altering company- configuration company

UNIT II

Inventory Information

Creation of stock group (Displaying, altering and deleting groups)-Stock items (Displaying,
altering and deleting item)-Units of measure

UNIT III

Accounting Information

Ledger-single and multiple ledgers (Displaying, altering and deleting ledger)

UNIT IV

Vouchers

Vouchers in tally-Contra Vouchers-Purchases Vouchers-Sales vouchers-Payments-Receipt
Voucher-Journal Voucher

UNIT V

Display Menu

Display Menu- Trial Balance, Profit & Loss account and Balance Sheet

B.Com (Marketing Management)

CORE II - PRINCIPLES OF MANAGEMENT Common to B.Com (Accounting & Finance), B.Com (Marketing Management), B.Com (Corporate Secretaryship), B.B.A & B.Sc (Food Science Management)

SUBJECT CODE: 14UMAN303	THEORY	100 MARKS
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CREDITS: 4

TEACHING HOURS: 60

YEAR / SEMESTER: I / I

COURSE OBJECTIVES:

- Understand the fundamental concepts in management
- Trace the evolution and growth of management as a body of knowledge
- Have an in-depth knowledge of various functions of management and their relevance to an organization

UNIT I

Introduction

Meaning, Definition, Nature, Process, Functions and Significance of Management, Management vs. Administration, Manager vs Entrepreneur, Management - Science or an Art? Management as a Profession, Levels of management, Skills and Roles of a Manager, Functional Areas of Management, Duties of functional managers

Contributions to management thought, F.W.Taylor & Scientific management, Henry Fayol & Administrative theory of management, Elton Mayo & Hawthorne Experiment, Peter.F Drucker. (12 Hrs)

UNIT II

Planning & Decision Making

Planning -Meaning, Definition, Nature, Process, importance, Advantages & Disadvantages, principles of planning, features of a good plan, Methods and Types of Plans, MBO, MBE.

Forecasting & Decision Making- Meaning, Definition, Characteristics, Process, Advantages and Limitations, Types of decision, Techniques of decision making, problems in decision making. (12 Hrs)

UNIT III

Organizing

Organization - Meaning, Definition, Nature, Objectives, Principles, Process of Organization, Structure, Formal and Informal organization, Types of organization-Theories of organization - Organizational Chart - Departmentation, Meaning, need, Basis of Departmentation - Span of Management - Meaning, Factors influencing span, V.A.Graicuna's theory of Span of management- Authority and responsibility, power, accountability – Delegation, Meaning, Definition, Process, benefits, problems, Types - Decentralization, Meaning, benefits and disadvantages, degree of decentralization, factors determining delegation, Delegation vs. Decentralization, Centralization vs. Decentralization. (12 Hrs)

UNIT IV

Staffing & Directing

Staffing - Meaning, Definition, nature and function. (overview only) – Direction, Meaning, Definition, Principles and techniques- Supervision, meaning, definition, nature, advantages, disadvantages- Leadership, meaning & styles - Motivation, meaning, factors & theories of Motivation (Maslow, Herzberg & Mc.Gregor), Leaders vs Managers vs Entrepreneur - Communication, meaning, definition, nature, process, types of communication. (12 Hrs)

UNIT V

Control & Co- ordination

Control, Meaning, Definition, Nature, benefits, problems, process of controlling, **MBE, SWOT, Control Techniques** (in brief) - Co-Ordination, Meaning, Definition, Nature, importance, problems, Co-ordination vs. Co-operation. (12 Hrs)

TEXT BOOK:

- Gupta.C.B,14th Edition, 2009, Reprint 2016 - Business Management, Sultan Chand and Sons, New Delhi.

REFERENCE BOOKS:

- J. Jayasankar, 1st Edition. 2004, Reprint2016-Principles of Management (Business Management). Margham Publication. Chennai
- P.C.Tripathi& P.N Reddy, Reprint 2012, Principles of Management. Tata McGraw, Hill. New Delhi.
- Weihnrich and Koontz, Management, 10th Edition, 1993, A Global Perspective.
- N. Premavathy, 2nd Edition, 2003, Principles of Management, Sri Vishnu Publication. Chennai.

ACTIVITY PLANNER:

List of activities for Employability / Skill Development / Entrepreneurship Skill Development
(These activities are only indicative; the faculty member can innovate)

- Role-play to display managerial skills required to manage an organization in a given situation to test the analytical skills, presentation skills and leadership skills.
- Labelling and listing the various functions, responsibilities and duties of a manager.
- Treasure hunt on the Principles of Management and its functional area.
- Develop and formulate a good plan for the management of a start-up company
- Writing exercises on identification and critically analyzing the techniques of decision making and finding solutions to the problem of the decision making on any business situation.
- Project on SWOT Analysis of a multinational corporation
- Video screening on the demonstration of the control techniques used by managers.
- Class discussion on MBE and MBO
- Multiple choice questions test on the key management terminologies
- Chapter test
- Planning an event of your choice – the students can use their innovative ideas and organization skills to spontaneously plan an event to understand the steps of planning

B.Com (Marketing Management)

ALLIED I - STATISTICS

Common to B.Com (Accounting & Finance), B.Com
(Marketing Management), B.Com (Corporate Secretaryship)
& B.B.A

SUBJECT CODE: 14UMAT307	THEORY	80 MARKS
SUBJECT CODE: 14UMAT307P	PRACTICAL	20 MARKS

CREDITS: 5

TEACHING HOURS: Theory: 55
Practical: 20

YEAR / SEMESTER: I / I

COURSE OBJECTIVES:

- To develop skills in analysis & interpretation of data
- Handle challenging problems using appropriate analysis tools

UNIT I

Statistics

Introduction, Meaning, Definition, Scope and Limitations of Statistics, Collection, Classification and Tabulation of Statistical data, Diagrammatic and Graphical Presentation of Statistical data, Measures of Central Tendency – Mean, Median and Mode.

(10 hours)

UNIT II

Measures of Dispersion

Introduction, Significance, Range, Quartile deviation, Mean deviation, Standard deviation, Co-efficient of variation.

Correlation

Introduction, Significance, Types of correlation, Karl Pearson's co-efficient of correlation and Rank co-efficient of correlation, Regression Analysis.

(10 hours)

UNIT III

Tests of Hypothesis

Introduction, Procedure of Testing Hypothesis, Two types of Errors, One tailed and two tailed tests, Standard Error.

Large samples- Tests of significance for Single Mean, Difference of Means.

Small Samples- t test for Single Mean, Difference of Means, Paired t tests.

Non-Parametric test- Chi-Square for goodness of fit (excluding fitting of distributions) and test for association of attributes.

(12 hours)

UNIT IV

Analysis of Time series

Introduction, Components of time series, Measurement of Trend- Graphic Method, Method of Semi-averages, Method of Moving Averages, Method of Least Squares, Measurement of seasonal variations - Method of Simple Averages (Weekly, Monthly or Quarterly), Simple Problems.

(11 hours)

UNIT -V

Probability

Introduction, Definitions, Addition and Multiplication Theorem, Conditional probability, Baye's theorem, Simple Problems (Statement only for all the theorems).

Index Numbers

Introduction, Uses of Index Numbers, Methods of Constructing Index Numbers: Unweighted Index Numbers- Simple Aggregative Method, Weighted Index Numbers – Laspeyres, Paasche's, Bowley's and Fischer's Ideal Index numbers, Tests of Adequacy of Index number Formulae – Time and Factor Reversal Tests, Cost of living index- Aggregate Expenditure Method, Family Budget Method.

(12 hours)

TEXT BOOK:

- S.P. Gupta (2008) Statistical methods, Sultan Chand & Sons.
- P. R. Vittal (2009), Mathematical Statistics, Margham Publications.

REFERENCES:

- Murray R Spiegel, Larry J Stephen (1999) Schaum's Outline of Theory & Problems of Statistics, Mcgraw Hill.
- Sharma (2007), Business Statistics, Pearson Education.
- G C. Beri (2005) Business Statistics, Tata Mcgraw Hill.

ACTIVITY PLANNER:

List of activities for Employability / Skill Development / Entrepreneurship Skill Development
(These activities are only indicative; the faculty member can innovate)

- Class presentation: Students make presentation on data pertaining to income/expenditure/savings of residents living in their area using appropriate tools of diagrammatic and graphical representation.
- Assignments: Students solve problems on mean, median, mode, Quartile deviation, Standard deviation, Coefficient of variation.
- Individual learning: Students are divided into groups and each group is assigned a task of computing Karl Pearson's co-efficient of correlation between related variables (Internal assessment and End semester marks, income and expenditure etc.) and obtain its linear relationship using regression analysis.
- Students draw conclusions of practical situations by applying - t test for single mean, difference of means and paired t test using tools of excel
- Concept Mapping on Testing of hypothesis: Map a particular situation in (local/national/global) environment with appropriate tests of hypothesis to draw conclusions.
- Case study Analysis on Financial forecasting: Students analyze financial data and predict future revenues using methods of time series such as Method of Moving averages, Method of Least Squares.
- Real time reactions: Class interactive session on different methods of constructing index numbers to measure trends in wide variety of areas including stock market prices ,cost of living, industrial and agricultural productions and imports.

B.Com (Marketing Management)

ALLIED I - STATISTICS PRACTICAL

- **DIAGRAMMATIC REPRESENTATION**

Column, Bar Diagram, Line, Pie and Area

- **METHODS OF CENTRAL TENDENCY**

Mean, Median, Mode.

- **MEASURES OF DISPERSION**

Standard deviation, Quartile deviation, Range

- **CORRELATION**

Correlation co-efficient

Rank Correlation (without repeated ranks)

Regression co-efficient and Regression lines

- **TESTS OF SIGNIFICANCE**

Small samples- t test for single mean, difference of means and paired t test.

Chi-square for independence of attributes.

B.Com (Marketing Management)

CORE III - ADVANCED FINANCIAL ACCOUNTING
Common to B.Com (Accounting & Finance), B.Com
(Marketing Management) & B.Com (Corporate Secretaryship)

SUBJECT CODE:14UCOM311	THEORY	100 MARKS
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CREDITS: 4

TEACHING HOURS: 60

YEAR / SEMESTER: I / II

COURSE OBJECTIVES:

- To facilitate the understanding of accounting in specific areas
- To understand the practical applicability of Financial Accounting
- To develop skill, related to problem solving and critical thinking

UNIT I

Branch Accounts

Dependent branches, Stock and debtors' system, Distinction between wholesale profit and retail profit, independent branch (foreign branches excluded). (12 Hrs)

UNIT II

Departmental Accounts

Basis for allocation of expenses, Inter-departmental transfer at cost or selling price, Treatment of expenses which cannot be allocated. (8 Hrs)

UNIT III

Hire purchase, Installment & Lease Accounts

Hire purchase and Installment-Default and repossession, Hire purchase trading account, Installment purchase system – Lease Accounts. (12 Hrs)

UNIT IV

Partnership

Admission of a partner – Retirement of a partner –Death of a partner. (16 Hrs)

UNIT V

Dissolution of a Partnership:

Dissolution of a partnership, Insolvency of a partner (Application of Indian Partnership Act 1932), Insolvency of all partners, Gradual Realization of Assets and Piecemeal Distribution. (12 Hrs)

PROBLEMS IN ALL UNITS -- PROBLEM: THEORY RATIO = 80:20

TEXT BOOKS

- T.S.Reddy & A.Murthy (2015) Financial Accounting, Margham Publications, Chennai-17.
- Jain & Narang (2015) Financial Accounting, Kalyani Publishers, New Delhi.

REFERENCE BOOKS

- R.L.Gupta & V.K.Gupta. (2009) Advanced Accounting, Sultan Chand & Sons, New Delhi
- Shukla & Grewal (2009) Advanced Accounting, S Chand & Co, New Delhi.
- P.C.Tulsian (2009) - Financial Accounting , Tata McGraw-Hill
- M.A Arulanandam and K.S.Raman (2011), Advanced Accountancy, Himalaya Publishing House.

Activity Planner:

List of activities for Employability / Skill Development / Entrepreneurship Skill Development
(These activities are only indicative; the faculty member can innovate)

- One Day Exhibition exhibiting the origin and growth of partnership laws, partnership deeds as per law and dissolution of a firm.
- Matching activity to appropriate expense in Departmental Accounts
- Classroom quiz and crossword solving to enhance analytical and critical thinking
- Problem exercises and take-home assignment on problems related to Hire Purchase
- Class group activity on evaluating the reasons for dissolution of a Partnership firm
- Show and tell the different Departments of Accounts and their treatment
- Listing and labelling activity on Hire Purchase, Installment and Lease Accounts
- Class Discussion on Partnership and its benefits
- Think - Pair - Share activity on evaluating the reasons for Dissolution of a Partnership Firm

B.Com (Marketing Management)

CORE IV – MARKETING MANAGEMENT Common to B.Com (Accounting & Finance), B.Com (Marketing Management), B.Com (Corporate Secretaryship) & B.B.A

SUBJECT CODE: 15UMAN303	THEORY	100 MARKS
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CREDITS: 4

TEACHING HOURS: 60

YEAR / SEMESTER: I / II

COURSE OBJECTIVES:

- To understand the role and importance of marketing.
- Identify the factors influencing consumer behavior and purchase decision
- To understand the facets of 4 P's in marketing
- To understand the modalities of sales distribution and control.

UNIT I

Marketing & It's Applications

Meaning and definition of Marketing Management, Nature, importance, Evolution, concepts, traditional and modern functions of marketing, inter relationship between marketing and other functional areas, distinction between marketing and selling- Marketing environment. (12 Hrs)

UNIT II

Consumer Behaviour and Market Segmentation

Consumer Behaviour, Definition, Dimensions, Need, Kotler's model of Consumer Behaviour, Consumer Buying Process, buying motives, Theories of Buyer Behaviour, Maslow's hierarchy of needs, Economic theory, learning theory, Psychoanalytic theory, Howard Sheth model - **Market segmentation**, Concept, meaning, need, steps in segmentation, basis of segmentation, targeting and positioning. (12 Hrs)

UNIT III

Marketing Mix I

Product, Concept of product, attributes, levels, objectives, policies, product mix & line, **New Product Development, Product Life Cycle, product failures, branding and packaging strategies, labelling** – **Price**, Meaning and definition, significance, objectives, factors influencing pricing, kinds of pricing decisions, pricing problem, pricing discrimination. (15Hrs)

UNIT IV

Marketing Mix II

Place, Channel of Distribution, meaning, importance, levels and gaps in COD, marketing middlemen, Kinds of channel members (major channel types), functions of middlemen, difference between channels of distribution and physical distribution – **Promotion**, Meaning, objectives, strategies, elements of the promotion mix (in brief), Meaning, objectives, advantages and disadvantages of **advertising, personal selling, sales promotion, publicity and public relations** (12 Hrs)

UNIT V

Marketing in the New Millennium

Innovations in marketing, De-marketing, Re-marketing, Over Marketing, Meta Marketing, Virtual marketing, green marketing, Global marketing, Services marketing - Convergence and Future development, Interactive TV, SMS Marketing, Social media promotion techniques

(9 Hrs)

TEXT BOOKS

- Dr.C.B.Gupta & Dr. N. Rajan Nair, 16th edition, (2015), Marketing Management, Sultan Chand & Sons, New Delhi
- Dr. K. Nirmala Prasad and Sherlaker, S.J. Salvadore Victor. (2014) Principles of Marketing. Himalaya Publishing Company, Mumbai

REFERENCE BOOKS

- Philip Kotler. 13th Edition, (2013). Principles of Marketing: A South Asian Perspective, Pearson Education. New Delhi
- Dr. N. Rajan Nair. (2013). Marketing, Sultan Chand & Sons. New Delhi
- K.S.Chandrasekar. (2011). Marketing Management Text and Cases, Tata McGraw Hill, New Delhi.

ACTIVITY PLANNER:

List of activities for Employability / Skill Development / Entrepreneurship Skill Development

(These activities are only indicative; the faculty member can innovate)

- Marketing Dashboard creation - Group activity on Marketing Dashboard catalogue creation that includes the - Product Metrics / Price Metrics / Distribution Metrics / Promotion Metrics / Consumer Metrics
- Classroom discussion to investigate the life cycles of engineered products and how they impact the environment.
- Mock Product Launch - Students to plan and present the modalities of launching a product
- Wrap it up - In class activity to design product packages using eco-friendly and sustainable materials
- New product failure in-class activity handout - Students to review and identify (1) their target market, (2) the reasons for failure, and (3) market research, which could have averted their launch.
- Role-play as salesperson and customer regarding the different selling methods/approaches
- Show and tell activity on the new age marketing tools and techniques.
- Situation analysis - Brainstorming session on a given marketing problem. Students to make some tough decisions to sustain an imaginary brand in the long run.
- Notice board activity on the promotional campaigns undertaken by global brands in India

B.Com (Marketing Management)

ALLIED II – MANAGERIAL ECONOMICS
Common to B.Com (Accounting & Finance), B.Com
(Marketing Management), B.Com (Corporate Secretaryship)
& B.B.A

SUBJECT CODE: 15UCOM308	THEORY	100 MARKS
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CREDITS: 5

TEACHING HOURS: 75

YEAR / SEMESTER: I / II

COURSE OBJECTIVES:

- To develop the basic analytical skills required to address economic questions
- To develop a fundamental knowledge of existing micro, macro-economic theory
- To develop the skills to apply basic concepts and models in decision making and problem solving

UNIT I

Introduction

Introduction, Definition, nature, scope and importance of managerial economics, managerial economics in Decision Making - basic concepts, Opportunity Cost, Accounting Profit, Economic Profit, Incremental and Marginal Concepts, Time and Discounting Principles - Firm, objectives, theories of firm - **Role and responsibilities of a managerial economist.**

(15 Hrs)

UNIT II

Demand and Supply Functions

Utility analysis, cardinal - ordinal utility analysis, Consumer equilibrium, Price, Income and Substitution Effect.

Demand function and **Meaning of Demand**, determinants and distinctions of demand, Law of demand - **Demand forecasting** - Elasticity of demand, Price, income, cross, advertisement elasticity of demand

Supply Functions, Law of supply, Elasticity of supply - Equilibrium

(20 Hrs)

UNIT III

Production and Cost

Production function, Short run and long run production function - Economies and diseconomies of Scale - Cost concepts, Classification, cost functions - **cost control and cost reduction.**

(15 Hrs)

UNIT IV

Markets

Revenue concepts – markets and pricing - price and output determination under perfect competition - monopoly - discriminating – monopoly - monopolistic competition - oligopoly - **Pricing objectives and methods.**

(15 Hrs)

UNIT V

Decision Making

Decision making under risk and uncertainty – National income and business cycles – role of government in market economy.

(10 Hrs)

TEXT BOOK

- P.L. Mehta (2015), Managerial Economics, Sultan Chand and Sons.

REFERENCE BOOKS

- P.L. Mehta (2015), Managerial Economics, Sultan Chand and Sons.
- H. Craig Peterson, W. Chris Lewis, Sudhir K. Jain (2006) 1st impression, Pearson Education
- D.M. Mithni (2005), Managerial Economics – Theory and Applications, 4th enlarged edition, Himalaya Publication House
- Atmanand (2004), Managerial Economics, 1st edition, Excel Books

ACTIVITY PLANNER:

List of activities for Employability / Skill Development / Entrepreneurship Skill Development
(These activities are only indicative; the faculty member can innovate)

- Classroom presentations on Demand and Demand Forecasting
- Compare and contrast the Economies and diseconomies of Scale
- Case study discussion on cost control and cost reduction.
- Simulation game - Students manage a firm and make decisions to maximize profits. Results are graded based on cumulative profits compared to the best firm in the marketplace.
- Simulation exercise - Students observe the marketplace dynamics and then demonstrate their understanding by answering an economic problem on any given topic.
- Scavenger hunt on the different types of competitive markets
- Concept mapping exercise on a firms business goals and pricing objectives
- Matching activity for demand and supply functions
- Short answer test on incremental and marginal concepts
- Graphical presentation of Elasticity of Demand

Choice Based Credit System
Course of Study for the batch of
Candidates admitted in 2015 – 2016

B.Com (Marketing Management)

CORE V – CORPORATE ACCOUNTING

**Common to B.Com (Accounting & Finance), B.Com
(Marketing Management) & B.Com (Corporate Secretaryship)**

SUBJECT CODE:14UCOM320	THEORY	100 MARKS
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CREDITS: 4

TEACHING HOURS: 60

YEAR / SEMESTER: II / III

COURSE OBJECTIVES:

- To facilitate the understanding of Corporate Accounting in General
- To give a comprehensive understanding of the system of Corporate Accounting
- To develop skill, related to critical thinking and problem solving
- To facilitate the understanding of the format of P&L account and B/S of the companies as per new schedule with reference to all chapters

UNIT- I

Issue and Underwriting of shares and debentures

Issue of shares and debentures, various kinds, Forfeiture, Re-issue – Underwriting of shares and debentures. (12 Hrs)

UNIT -II

Redemption of shares and debentures

Redemption of preference shares and debentures – Profits prior to incorporation. (13 Hrs)

UNIT- III

Final Accounts of Company

Preparation of company final accounts, preparation of Balance Sheet of companies,

Computation of Managerial Remuneration as per new schedule VI (15 Hrs)

UNIT -IV

Goodwill Valuation

Valuation of goodwill and shares (10Hrs)

UNIT- V

Alteration of share capital

Alteration of share capital, internal reconstruction and reduction of capital. (10 Hrs)

PROBLEMS IN ALL UNITS. PROBLEM: THEORY RATIO= 80:20

TEXT BOOKS

- T.S.Reddy and A.Murthy, (2014) Corporate Accounting-Vol.I, Margham Publishers, Chennai, Revised 6th Edition

M.O.P. VAISHNAV COLLEGE FOR WOMEN (AUTONOMOUS), CHENNAI-34
(Effective for the batch of candidates admitted in 2015 – 2016)

REFERENCE BOOKS

- S.P.Jain and K.LNarang,(2015) Corporate Accounting, Kalyani Publishers, New Delhi, 10th Edition.
- S.N.Maheswari and Suneel Maheswari,(2011) Corporate Accounting, Vikas Publishing, Noida
- R.L.Gupta & M.Radhaswamy.,(2013) Corporate Accounting -Vol I, Sultan Chand & Sons.NewDelhi

ACTIVITY PLANNER:

List of activities for Employability / Skill Development / Entrepreneurship Skill Development

(These activities are only indicative; the faculty member can innovate)

- Searchopedia and Crack a Puzzle activity related to problem solving in Final Accounts of a Company
- Cluster Activity, Assignments and Introspection time related to problem solving and critical thinking with experience on solving problems related to Final Accounts of a Company
- Matching Activity on Valuation of Goodwill
- Take home assignments for Alteration of Share Capital
- Multiple Choice Questions on redemption of shares and debentures
- Show and Tell activity on the preparation of final accounts of a company
- Reciting of the important concepts in corporate accounts
- Class discussion on Goodwill valuation.

B.Com (Marketing Management)

CORE VI - PRACTICAL AUDITING
Common to B.Com (Accounting & Finance), B.Com
(Marketing Management) & B.Com (Corporate Secretaryship)

SUBJECT CODE: 14UCOM333	THEORY	100 MARKS
CREDITS: 4	TEACHING HOURS: 60	
YEAR / SEMESTER: II / III		

COURSE OBJECTIVES

- To understand the practicalities of auditing
- To enable the practical application of acquired theoretical knowledge
- To have an overview of Auditing Standards

UNIT I

Introduction to Auditing

Definition of Audit, Difference between auditing and accountancy, Scope of auditing, Objectives of auditing, Materiality in auditing, efficiency audit, Propriety audit, Techniques of auditing, Standards of auditing – Meaning of internal check, Nature and scope of internal audit, Financial vs. operational audit, Internal control - nature and scope, Verification of evidence, Detailed checking vs. sample checking, Internal audit and statutory audit, Interface between internal auditor and statutory auditor – Audit programme , meaning, advantages and disadvantages – Audit note book, Meaning and content – Audit working papers, Objects, essentials, responsibility, protection and preservation and ownership of working papers. (15 Hrs)

UNIT II

Vouching

Vouching of cash transactions – Trading transactions – Audit of ledger, scrutinizing of ledgers, bought ledger, Sales ledger, General ledger, main journal, outstanding liabilities, assets, scrutinizing of expense accounts, income accounts, assets accounts, liabilities, balance sheet audit, direct confirmation of balances, capital and revenue expenditure. (12 Hrs)

UNIT III

Verification

Verification and valuation **of assets and liabilities** (14 Hrs)

UNIT IV

Appointment of Auditor

Appointment of first auditor, Filling of casual vacancy, Ceiling on number of audits, Appointment of auditor of Government company, Auditor's remuneration, Removal of auditors, Qualifications and disqualifications, Powers and duties of auditors / liabilities of auditors - Cost Audit, appointment of cost Auditor, - Reporting (13 Hrs)

M.O.P. VAISHNAV COLLEGE FOR WOMEN (AUTONOMOUS), CHENNAI-34
(Effective for the batch of candidates admitted in 2015 – 2016)

UNIT V

EDP Audit

Impact of computerization on audit approach, Type of internal control in a computer-based system, Approaches to EDP Auditing, Auditing around with the computers, Auditing with computers, Auditing through computers (6 Hrs.)

TEXT BOOK

- Dinkar Pagare., Reprint 2014, Principles and Practice of Auditing, Sultan Chand & Sons, 11th Revised Edition,

REFERENCE BOOKS

- B. N. Tandon, S.Sudharsanam & S.Sundharabahu, (2009), Practical Auditing, S.Chand & Sons New Delhi, 14th Edition
- Shri. Vengadamani, (2013), Practical Auditing, Margham Publication, Chennai Reprint
- Pradeep Kumar, (2012) Baldev Sachdeva and Jagwant Singh Auditing Principles and Practices, Kalyani Publishers 8th Revised Edition

ACTIVITY PLANNER:

List of activities for Employability / Skill Development / Entrepreneurship Skill Development
(These activities are only indicative; the faculty member can innovate)

- **Role play - Students enact a real-time audit situation where they exhibit encounters of trade transactions, vouching, evidences that may be involved in an audit and verification of assets and liabilities**
- Brainstorming and summarizing the types of evidence for auditing
- Show and tell activity for Audited reports
- Critical analysis of the verification of assets and liabilities
- Think - Pair - Share activity for EDP and the computerized approach of auditing.
- Multiple choice question test on Vouching
- Listing and labeling the activity of the roles and duties of an Auditor
- Test case scenarios on appointment of an auditor
- Chapter Test

B.Com (Marketing Management)

CORE VII – LEGAL SYSTEM OF BUSINESS
Common to B.Com (Accounting & Finance), B.Com
(Marketing Management) & B.Com (Corporate Secretaryship)

SUBJECT CODE: 15UCOM310	THEORY	100 MARKS
CREDITS: 4		TEACHING HOURS: 60
YEAR / SEMESTER: II / III		

COURSE OBJECTIVES

- Students are expected to possess the basic knowledge of Commercial and Labour Acts and its application
- To create an awareness and understanding of the regulations of different Acts

UNIT I

The Indian Contract Act, 1872

Law of Contracts – Essential Elements of a Contract - Offer and Acceptance – Consideration - Legality of Object - Classification of Contracts - Void and voidable agreements, Contingent Contracts - Performance of Contracts - Quasi Contact - Discharge of Contracts - Breach of Contracts. (16 Hrs.)

UNIT II

The Sale of Goods Act 1930

Definition – Sale and Agreement to Sell, Condition and Warranties - Transfer of Property – Performance of contract of Sale.

Special Contracts

Indemnity and Guarantee, Contract of Indemnity and guarantee, Distinction - Extent of surety's liability, Kinds of guarantee, Rights of surety, Discharge of surety.

Bailment and Pledge – Meaning, Requisites of bailment, Classification of bailment, Duties and rights of Bailor and Bailee, Finder of goods, termination of bailment, pledge, rights of pawnor and Pawnee, pledge by non-owners. (14 Hrs.)

UNIT III

Intellectual Property Rights

The Patents Act, 1970 – The Copyright Act, 1957 – The Trade Marks Act, 1999 - Geographical Indication - Cyber Laws - Cyber Crime –Introduction, Impact of cyber-crime - privacy and cyber-crime – investigation - global trends in cyber laws - cyber ethics. (10 Hrs.)

UNIT IV

Money Laundering Act 2002

Definitions, Punishment, Obligation of banking companies, Financial Institutions – offences- RBI Guidelines on KYC (Know Your Customer) (8 Hrs)

M.O.P. VAISHNAV COLLEGE FOR WOMEN (AUTONOMOUS), CHENNAI-34
(Effective for the batch of candidates admitted in 2015 – 2016)

UNIT V

The Consumer Protection Act, 1986

Rights and Remedies available to the Consumers-Shops and Establishment Act (12Hrs)

TEXT BOOKS

- Kapoor, N.D, Elements of Mercantile Law, Sultan Chand and Sons.

REFERENCE BOOKS

- Bare Acts
- Mrs.S.Sumathi & Prof.P.Saravanel (2011) Legal Systems in Business, Himalaya Publications
- Avatar Singh (2006) Principles of Mercantile law, Eastern Book co.India

ACTIVITY PLANNER:

List of activities for Employability / Skill Development / Entrepreneurship Skill Development

(These activities are only indicative; the faculty member can innovate)

- **Moot court activity where students argue and defend imaginary cases**
- Definition - reciting activity for the key terminologies
- Treasure hunt for identifying legal terms
- Writing exercise for agreement creation
- Matching activity for the Acts and the years it was passed.
- Text reading on Intellectual Property Rights Act
- **Focus Group discussion on the Indian Contract Act and Sale of Goods Act.**
- Knowledge Sharing session on the Consumer Protection Act, 1986

B.Com (Marketing Management)

**ALLIED III – ENTREPRENEURSHIP DEVELOPMENT AND SMALL BUSINESS
MANAGEMENT**

**Common to B.Com (Accounting & Finance), B.Com
(Marketing Management), B.Com (Corporate Secretaryship)
& B.B.A**

SUBJECT CODE: 15UMAN306	THEORY	100 MARKS
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CREDITS: 5

TEACHING HOURS: 75

YEAR / SEMESTER: II / III

COURSE OBJECTIVES:

- To present the various aspects of entrepreneurship for successful business venture
- To understand the key concepts and ideas to run family-owned business
- To apply theory into practice

UNIT I

Concept of Entrepreneurship

Entrepreneurship – Meaning, Types, Qualities of an Entrepreneur, Classification of Entrepreneurs - Factors influencing Entrepreneurship - Functions of Entrepreneur-Economic development and entrepreneurial growth (12 hrs)

UNIT II

Entrepreneurship process

Innovation & entrepreneurship

Idea generation- Business research and opportunity analysis,
Feasibility study - Marketing, Finance, Technology & Legal Formalities-Project appraisal,
Preparation of Project Report (12 hrs)

UNIT III

Steps for establishing an unit

Steps for Setting up a Business: Registration, Licensing, Funding, ownership structure and legal formalities, Entrepreneurship development & funding agencies (14 hrs)

UNIT IV

Family business management

Family-owned business-meaning, importance, types, history, pitfalls, succession issues.

Strategies for improving family business performance, Professional Vs family entrepreneurs, Women inheritance- Women entrepreneurship (12 hrs)

UNIT V

Business plan

B-Plan writing- Meaning, process, detailing and contents of a B-plan, features of a good B-plan, Types of B-Plans (10 hrs)

M.O.P. VAISHNAV COLLEGE FOR WOMEN (AUTONOMOUS), CHENNAI-34
(Effective for the batch of candidates admitted in 2015 – 2016)

TEXT BOOK

- Jayashree Suresh. (Reprint 2016) Entrepreneurial Development, Margham Publications. Chennai-17, Fifth Edition (2011)

REFERENCE BOOKS:

- Charantimath Poornima, (Reprint 2012.), Entrepreneurship Development-Small Business Enterprises Pearson Education, Seventh Edition
- Raj Shankar, (Reprint 2012), Entrepreneurship Theory and Practice, Vijay Nicole and Imprints Pvt.Ltd.
- Vasant Desai, (Reprint 2015). Dynamics of Entrepreneurial Development & Management Ninth Edition. Himalaya Publishing House. Mumbai
- E. Gordon & K. Natrajan (Reprint 2015) Entrepreneurship Development, Himalaya Publishing House,2013
- Dr. C.B. Gupta & Dr. S.S. Khanka (Reprint 2014). Entrepreneurship And Small Business Management. Sultan Chand & Sons. Fifth Edition

ACTIVITY PLANNER:

List of activities for Employability / Skill Development / Entrepreneurship Skill Development
(These activities are only indicative; the faculty member can innovate)

- Experiential learning through classroom brainstorming on idea generation and the procedure of setting up business.
- Group assignments and presentations on team-work and leadership skills required for entrepreneurs
- Think - Pair - Share activity on the traits of successful entrepreneurs
- Role play on any given entrepreneurial situation
- B Plan & Project Proposal preparation - Students to prepare a B Plan and proposal of any imaginary product / service of their choice
- Report writing and documentation - Students to submit a written report on the functioning of selected government institutions in promoting entrepreneurship
- Case study analysis on the journey of any successful entrepreneur
- Knowledge sharing session on path breaking women entrepreneurs

B.Com (Marketing Management)

ELECTIVE I – DIGITAL MARKETING

SUBJECT CODE: 15UCOM312	THEORY	100 MARKS
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CREDITS: 5

Teaching Hours: 75

YEAR / SEMESTER : II / III

COURSE OBJECTIVES:

- Understanding the Digital Marketing spectrum in detail
- Assessing present social media presence and Industry benchmarking
- Application of Social Media tools for marketing, advertising, networking and personal branding

UNIT I

Introduction to Digital and Social Media Marketing: Search Engine Optimization, Search Engine Marketing, Social Media Marketing, Email Marketing, Online Reputation Management, Affiliate Marketing. (Theory)

Personal Branding on Social Media: Establishing a blog, polishing LinkedIn profile, establishing Twitter identity, creating a video resume, setting up Pinterest, Instagram, YouTube and SlideShare channel – picking up a niche (Practical) (20 hrs)

UNIT II

Importance of Blogging and Content Marketing: Content plan for the blog. Writing appropriate blog posts. Understanding on page optimization in SEO (in Detail), Blog promotion and Off page optimization of blog. Evaluating a website's SEO presence and generating an evaluative report. Understanding complete terminologies of SEO. (Theory and Practical) (15 hrs)

UNIT III

Role of Social Media in Business (PR, Marketing, Recruitment, Online Reputation Management and more): B2B and B2C Social Media Marketing, Popular Social Media Marketing Tools. Strategizing social media marketing presence (Theory)

Facebook Marketing Introduction, Facebook Community Marketing (Practical), Facebook Advertising Masterclass (Practical) (15 hrs)

UNIT IV

Social Media Marketing Tools for Driving Sales: Marketing and Twitter Advertising, LinkedIn Community Marketing and LinkedIn Ads, Instagram and Pinterest marketing, social media and Digital

Social Media and Digital Marketing Analytics: Understanding Facebook Insights- Understanding LinkedIn Community Insights – Understanding Insights of Twitter, SlideShare, Youtube, Pinterest. (15 hrs)

M.O.P. VAISHNAV COLLEGE FOR WOMEN (AUTONOMOUS), CHENNAI-34
(Effective for the batch of candidates admitted in 2015 – 2016)

UNIT V

Creating Benchmarking reports, insights and analytics reports, advertisement reports

Advertising on Google - Google Adwords

(10 hrs)

TEXT BOOK:

- Sorav Jain, Social Media for Business 2013 Mukesh Technologies

REFERENCE BOOKS:

- Damian Ryan Understanding Digital Marketing: Marketing Strategies for Engaging the
- Godfrey Parkin (2009) Digital Marketing: Strategies For Online Success New Holland Publishers
- Alan Charlesworth, Digital Marketing: A Practical Approach 2nd Edition, Routledge

ACTIVITY PLANNER:

List of activities for Employability / Skill Development / Entrepreneurship Skill Development

(These activities are only indicative; the faculty member can innovate)

- Propose a Digital Marketing Plan: The activity consists of formulating and developing a Digital Marketing Plan, applying the necessary digital marketing tools, evaluating the social media strategies for the adopted digital marketing plan and reporting the plan with Google Analytics.
- Show and Tell activity on the various Social Media applications on creating personal, professional and business accounts
- Graphical presentation of the analytical report and solving the problem
- Think - Pair - Share activity on the emerging role of a Digital Marketer.
- Reflection Paper Writing exercise on strategies to implement for an impactful social media presence
- Summary Writing and documentation - Data collection of various analytical reports from various platforms and writing summary reports.

M.O.P. VAISHNAV COLLEGE FOR WOMEN (AUTONOMOUS), CHENNAI-34
(Effective for the batch of candidates admitted in 2015 – 2016)
B.Com (Marketing Management)

CORE VIII - ADVANCED CORPORATE ACCOUNTING
Common to B.Com (Accounting & Finance), B.Com
(Marketing Management) & B.Com (Corporate Secretaryship)

SUBJECT CODE: 14UCOM335	THEORY	100 MARKS
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CREDITS: 4

TEACHING HOURS: 60

YEAR / SEMESTER: II / IV

COURSE OBJECTIVES

- To facilitate the understanding of Corporate Accounting in General
- To give a comprehensive understanding of the system of Corporate Accounting
- To develop skill, related to critical thinking and problem solving
- To facilitate the understanding of the format of P&L a/c and B/S of the companies as per new schedule VI with reference to all Chapters.

UNIT - I

Amalgamation

Amalgamation –Absorption and External Reconstruction of a company – (Intercompany investments excluded) as per AS-14 (15 Hrs)

UNIT – II

Liquidation Accounting

Liquidation, Statement of affairs and deficiency accounts, Liquidator’s final statement of receipts and payments. (10 Hrs)

UNIT – III

Insurance Accounts

Final Accounts of Insurance companies including Balance sheet (15 Hrs)

UNIT - IV

Bank Accounts

Final Accounts of Banking companies including Balance sheet (10 Hrs)

UNIT – V

Accounting for Holding Companies

Accounting for Holding Companies (Inter company investments excluded) Preparation of and consolidated Balance Sheet as per AS-21. (10 Hrs)

PROBLEMS IN ALL UNITS. PROBLEM: THEORY RATIO = 80:20

M.O.P. VAISHNAV COLLEGE FOR WOMEN (AUTONOMOUS), CHENNAI-34
(Effective for the batch of candidates admitted in 2015 – 2016)

TEXT BOOKS

- S.P.Jain and K.L.Narang.(2011) Advanced Accountancy, Kalyani Publishers, New Delhi, 10th Edition.
- T.S.Reddy and A.Murthy (2014) Corporate Accounting Margam Publishers. Chennai-17, 2nd Edition.

REFERENCES

- M.C.Shukla and T.S.Grewal. (2010) Advanced Accounts Vol2 I.S Chand & Sons. New Delhi, 13th Edition 1997
- R.L.Gupta & M.Radhaswamy.(2004), Corporate Accounting. Sultan Chand & Sons.NewDelhi,. 15th Edition.
- M.Rishikesh Chakraborti., (1999) Advanced Accountancy. Oxford University Press. New Delhi, 25th Edition

ACTIVITY PLANNER:

List of activities for Employability / Skill Development / Entrepreneurship Skill Development
(These activities are only indicative; the faculty member can innovate)

- Report writing and summarizing - Students can select any banking / insurance / Holding company's balance sheet to analyse the schedules and submit a report on the same.
- Matching activity based on AS 21
- Labeling activity relating to Balance Sheet of Insurance Companies
- Listing activity on AS-14
- Reciting concepts on Advanced corporate accounting
- Providing examples from the real companies with secondary data collected from the available sources
- Scavenger hunt on key terminologies in the bank accounts

B.Com (Marketing Management)

CORE IX - BANKING SYSTEM AND FINANCIAL SERVICES

**Common to B.Com (Accounting & Finance), B.Com
(Marketing Management), B.Com (Corporate Secretaryship) &
B.COM(Honours)**

SUBJECT CODE: 15UCOM322	THEORY	100 MARKS
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CREDITS: 4

TEACHING HOURS: 60

YEAR / SEMESTER: II / IV

COURSE OBJECTIVES

- To understand the prevailing banking system
- To have a knowledge of various banking instruments
- To learn the transitional role of banks
- To conceptualize the inclusion of technology in banking.

UNIT I

Indian Financial Market

Structure, Meaning, Classification, Characteristics, Money Market Instruments, Indian Money Market, Organized and Unorganized Sector, Deficiencies in Money Market (10 Hrs)

UNIT II

Banking Regulation Act, 1949

Definition of Banking, Licensing, Opening of branches, Functions of Banks, Retail Banking, Corporate Banking, Inspection, Role of Banks, Social Responsibilities and Economic Development, Central Banking and Role of RBI and their functions - Commercial Banks, Functions, Accepting Deposits, Lending of Funds, Opening of an Account, Types of Deposit Account, Types of customers (Individuals, firms, Trusts, and Companies), Importance of customer relations, Customer grievances and redressal – Ombudsman, Principles of lending - Types of Borrowing, Precautions to be taken by a banker. (14 Hrs)

UNIT III

Negotiable Instruments

Promissory Note, Bills of Exchange, Cheque, Draft – Definitions, Features, Crossing - Endorsement - Material Alteration –Paying Banker – Rights and Duties – Statutory Protection – Dishonour of Cheques –Role of collecting banker. (10 Hrs)

UNIT IV

Financial Services

Meaning and importance of financial services, Types of financial services, financial services and economic environment, Players in Financial Services Sector.

Leasing and Hire purchase, Concepts and features, Types of lease Accounts – Factoring, Functions of Factor - Consumer finance - Venture capital - Mutual Funds - Credit Rating- Insurance, Different types - Merchant Banking, Functions, Issue management, Managing of new issues – Underwriting (16 Hrs)

M.O.P. VAISHNAV COLLEGE FOR WOMEN (AUTONOMOUS), CHENNAI-34
(Effective for the batch of candidates admitted in 2015 – 2016)

UNIT V

Technology in banking

E-Banking, Historical perspective, Intranet, Extranet, Data transmission, Internet banking, Phone banking, Mobile banking, Alerts & notifications, kiosk banking, Payment gateways, ATM Cards, Debit cards, Personal Identification Number, Online enquiry and update facility, Electronic Fund Transfer, Electronic Clearing System, Technology & Security standards, Risks. (10 Hrs)

TEXT BOOKS

- Dr.K.Nirmala Prasad & Prof.J.Chandradoss, Reprint 2010, Banking Theory Law & Practice, Himalaya Publishing House,
- Sundaram and Varshney, Reprint 2011, Banking Law Theory and Practice. Sultan Chand & Sons. New Delhi

REFERENCE BOOKS

- C.S.Rao & S.Arunajatesan, Technology in Banking (2011), Margham Publications, Chennai. 1st Edition
- Gordon.K. Natrajan (2010), Financial Markets and Financial Services, Himalaya Publishing Company.
- S.N.Maheswari. Banking Law Theory and Practice, (Reprint 2009), Kalyani Publishers. New Delhi.
- Dr. S. Gurusamy, Banking, Theory, Law & Practice, (2010) 2nd Edition, Tata McGraw-Hill, New Delhi.
- Gordon Natarajan, Banking Theory Law & Practice, (Reprint 2011), Himalaya Publishing House.
- M.Y. Khan. (2005), Financial Services, Tata Mc.Graw Hill Publishers
- H.R. Machiraju, (2006)2nd Edition, Indian Financial System, Vikas Publishing House, Mumbai
- B. Santhanam. (2009) Financial Services, Margham Publishers

ACTIVITY PLANNER:

List of activities for Employability / Skill Development / Entrepreneurship Skill Development
(These activities are only indicative; the faculty member can innovate)

- Group project and classroom presentation on Negotiable Instruments in the Banking Industry
- Classroom debate on the deficiencies in Indian Money Market
- Knowledge sharing session on the organized and unorganized financial sector in India
- Labeling activity for the roles and responsibilities of a banker
- Listing the section, the Indian Banking Regulation Act through treasure hunt
- Think - Pair - Share activity for discussing the Financial Services in India
- Role play as Venture Capitalist like in “Shark Tank”
- Develop and discuss new solutions or plans for problem and Solution for Underwriting
- Just a minute - Class quiz on new technologies in the Indian Banking Industry
- Chapter Test

B.Com (Marketing Management)

CORE X – CREATIVE ADVERTISING

SUBJECT CODE: 14UMED318	THEORY	60 MARKS
SUBJECT CODE: 14UMED318P	PRACTICAL	40 MARKS

CREDITS: 4

TEACHING HOURS: 60 HOURS

YEAR / SEMESTER: II / IV

COURSE OBJECTIVES:

- To increase the understanding of the communication process.
- To focus on important issues in planning and evaluating integrated marketing communications.
- To understand the applications of appropriate theories and tools to plan, develop, and evaluate marketing communications.
- To give hands-on experience with constructing a complete advertising plan

UNIT I

ADVERTISING OBJECTIVES & MESSAGE

Introduction to Advertising – Definition, Nature, scope – Types of Advertising – Functions and benefits of Advertising – History of Advertising. Traditional vs. Nontraditional Advertising – Careers in advertising (10 Hrs)

UNIT II

ADVERTISING RESEARCH

Advertising planning & Decision making

Media Planning – Choice, Reach, Frequency, Media Classes, Vehicles and Schedules

Modern advertising agencies – Structure, Functions, Client – Agency relationship

Media budgeting – Methods

(10 Hrs)

UNIT III

ADVERTISING & SOCIETY

Ethics, Regulations and Social Responsibilities – Taste and Advertising

Stereo typing in Advertising – Women in advertisement, racial and ethnic stereotypes,

Advertising to children. Legal aspects of Advertising – Advertising controversial products &

its legal aspects.

(10 Hrs)

UNIT IV

CAMPAIGN PLANNING

Campaign planning, objectives and basic principles – Factors influencing the planning of advertising campaign – Campaigning a new product

Ad copy writing – Effective copy, Writing for different media – Print, Radio, Television and Web (15 Hrs)

UNIT V

(PRACTICAL COMPONENT – Creation of an advertisement campaign for an imaginary product / service – Creative Evaluation)

CREATIVE ADVERTISING CREATION & MESSAGE EXECUTION

Creative side of the Advertising – Creative brief, Creative concept, Strategy and Creativity

Ad designing and production – Role of photography, Illustration & Drawings in Advertising,

Layout and designs – Stages, Principles

Art direction for television – Print production – Broadcast production – Web design(15 Hrs)

TEXT BOOKS

- Kenneth E. Clow & Donald E. Baack (2012) Integrated Advertising, Promotion and Marketing Communications, 4th Edition, *Pearson Education*
- William D.Wells, John Burnett & Sandra Moriarty (2011), Advertising : Principles and Practice , 7th edition, *Pearson Education*

REFERENCE BOOKS

- William F Arens (2011) Contemporary Advertising, 13th Edition, *Tata Mc Graw Hill Publication*
- Lane Kleppner (2011), Advertising Procedure, 16/e, *Pearson Education*
- George Belch, Michael and Keyoor Purani (2009) Advertising & Promotion 7th Edition, *Tata Mc GrawHill Publication*
- Alan D'Souza & Kruti Shah (2008) Advertising & Promotion – An IMC perspective, *Tata Mc GrawHill Publication*
- S. A. Chunawalla (2003) Advertising, Sales and Promotion Management, 3rd Edition, Himalaya Publishing House, Mumbai

ACTIVITY PLANNER:

List of activities for Employability / Skill Development / Entrepreneurship Skill Development

(These activities are only indicative; the faculty member can innovate)

- Classroom debate on famous ad campaigns and group wise analysis of the media planning process of the ads and the budget considerations.
- Documentary screening and discussion on advertising campaign planning and ad copywriting
- Video Screening of famous ad campaigns for critical analysis
- Ad Logistics - Ad campaign creation for an imaginary brand in any three media formats - Practical applications of creative advertising techniques.
- Multiple choice test on the important concepts of creative advertising.
- Treasure hunt on the key terminologies of Media Planning and Media Budgeting
- Think - Pair - Share activity on critical encounters in international ad campaigns.
- Report writing and documentation on creating innovative ads to enhance the customer experience and engagement
- Knowledge sharing session on the laws governing the Indian Advertisement sector and its implications
- Role play to enact a situation involving the client and agency in the briefing stage of campaign planning.

B.Com (Marketing Management)

ALLIED IV - INDIAN ECONOMY
COMMON TO B.COM (Marketing Management) & B.Com(Corporate Secretaryship)

SUBJECT CODE: 15UCOM325	THEORY	100 MARKS
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CREDITS: 5

TEACHING HOURS: 75 Hrs

YEAR / SEMESTER: II / IV

COURSE OBJECTIVES:

- To get acquainted with the nature of Indian Economy
- To identify the strengths and weaknesses of Indian Economy
- To have the knowledge of Macro Economic Environment of the country to facilitate decision making

UNIT I – Economic Growth and Development

Economic growth, development and underdevelopment, factors of economic development, nature of Indian economy, issues of Indian economy – poverty, unemployment, inequality, HDI, India in comparison to other countries. (15 hrs)

UNIT II – Different sectors of Indian Economy

Agriculture and economic development – production, productivity, Issues of Indian agriculture – finance, marketing, Overview of land reforms, food problem and food policy, Agricultural policy

Industries and economic development – growth of industries, problems of Indian industries, small scale industries – growth, problems and promotional measures for small scale industries, MSMEs, Industrial sickness. Service sector in India – an overview (15 hrs)

UNIT III – Foreign Trade and Public Finance

Foreign trade of India – value and volume, composition, direction, Balance of Trade - Balance of Payments. Foreign trade Policy, EXIM, FEMA

Major Components of Public Finance – revenue, expenditure, debt, deficit financing, fiscal deficit, Union Budget (15hrs)

UNIT IV – Economic Reforms in India

New Economic Policy – Liberalization, Privatization Globalization

Industrial sector reforms, financial sector reforms, agricultural reforms WTO and India (12 hrs)

UNIT V - Price Trends and Monetary Policy

Price trends and inflation – Business cycles – Monetary policy, Environment Sustainability and Economic Development (13 hrs)

TEXT BOOK:

- Misra and Puri (2011) Indian Economy- Himalaya Publishing House, Mumbai.

M.O.P. VAISHNAV COLLEGE FOR WOMEN (AUTONOMOUS), CHENNAI-34
(Effective for the batch of candidates admitted in 2015 – 2016)

REFERENCE BOOKS

- Dutt and Sundaram (latest edition), Indian Economy, *Sultan Chand & Sons*- New Delhi.
- I. C. Dhingra (latest edition) Indian Economy, *Sultan Chand & co.*, New Delhi.
- S.Shankaran (latest edition) Indian Economy – *Margham Publications*, Chennai latest edition

ACTIVITY PLANNER:

List of activities for Employability / Skill Development / Entrepreneurship Skill Development
(These activities are only indicative; the faculty member can innovate)

- Expert Speak – Guest Lecture on the topic 'Impact Of Demonetization'
- Classroom guidance for preparation for competitive exams
- Group research project on comparison of India with the other economies of the world to enhance research skills with the help of various secondary data sources
- Group Discussion on the Union Budget of the year.
- Knowledge sharing session on comparing India's Growth and Development with other countries
- Multiple choice questions test on price trends and business cycle
- Project on Environment Sustainability and Economic Development
- Identify terms through scavenger hunt
- Report writing and documentation on HDI
- Think - Pair - Share session on the Indian agriculture sector, food problems and food policy of India
- Graphical presentation of growth of various Indian industry
- Short- Answer test on the new Economic reforms of India

B.Com (Marketing Management)

ELECTIVE II - INTERDISCIPLINARY ELECTIVE

TOURISM MANAGEMENT

SUBJECT CODE: 11UELE302Q	THEORY	60 MARKS
SUBJECT CODE: 11UELE302QP	PRACTICAL	40 MARKS

CREDITS: 5

YEAR / SEMESTER: II / IV

TEACHING HOURS: 75 HOURS

THEORY: 60 HOURS

PRACTICAL: 15 HOURS

UNIT I - INTRODUCTION

Definition of Tourism Management – Need for tourism management – Factors influencing the growth of tourism – Effects of tourism – Tourism marketing – Tourism industry in India and abroad (15 Hrs)

UNIT II – TOURISM PLANNING

Tourism product planning and development – User’s profile – Tourism life study styles – Market segmentation (15 Hrs)

UNIT III – MARKETING OF TOURISM

Tourism product strategy – Tourism Pricing strategy – Tourism promotion strategy – Tourism distribution strategy (15 Hrs)

UNIT IV – TYPOLOGY OF TOURISM

Typology of tourism – Different kinds of tourism – educational, religious, medical, entertainment, cultural, heritage, sports and adventurous tourism (15 Hrs)

UNIT V – TOURISM ORGANISATIONS

ITDC – World Tourism Organization (WTO) - **Role of travel agents and Employment opportunities** (15 Hrs)

TEXT BOOK:

- S.M.Jha (Revised edition 2015), “Tourism marketing”, Himalaya Publishing House

REFERENCE BOOK:

- Roy A. Cook, Laura Stale, Joseph J Margua (3rd Edition), Tourism: The Business of Travel, Pearson Education

M.O.P. VAISHNAV COLLEGE FOR WOMEN (AUTONOMOUS), CHENNAI-34
(Effective for the batch of candidates admitted in 2015 – 2016)

ACTIVITY PLANNER:

List of activities for Employability / Skill Development / Entrepreneurship Skill Development

(These activities are only indicative; the faculty member can innovate)

- **Discussions on role of travel agents and employment opportunities**
- Mockup Activity - Students to design a destination image campaign for the projection of the Indian Tourism Industry
- Just a Minute - Quiz on tourism marketing mix
- Scrap book creation on the cultural features of various countries and its people
- Case study of local tourism development of any Indian tourist location
- **Incredible India Campaigns - Class room group presentations on the typology of tourism available in India and the promotion techniques adopted by the Government to project India as a global tourist destination**
- Show and Tell activity - Students to bring a souvenir they would like to talk about. This souvenir should be from their home country or a place they have recently visited.

Choice Based Credit System
Course of Study for the batch of
Candidates admitted in 2014 – 2015

B. Com (Marketing Management)

**CORE XI – ELEMENTS OF COST ACCOUNTING
COMMON TO B.COM (Marketing Management) & B.Com(Corporate Secretaryship)**

SUBJECT CODE: 14UCOM347	THEORY	80 MARKS
SUBJECT CODE: 14UCOM347P	PRACTICAL	20 MARKS

CREDITS: 4

**TEACHING HOURS: 60
THEORY: 40 & PRACTICALS: 20**

YEAR / SEMESTER: III/ V

COURSE OBJECTIVES:

- To facilitate the student to be aware of computation of cost related to products and services
- To promote analytical and critical ability.
- To facilitate the students to know about the operations of funds in business
- To pave way for future financial decision makers

UNIT I

Nature and Scope of Cost Accounting

Cost analysis, concepts and Classifications. Installation of costing systems, cost centers and profit centers. **Cost sheets, tenders and quotations.** Reconciliation of Cost and Financial Accounts.

Independent study – Installation of costing systems, cost centers and profit centers (6 Hrs)

UNIT II

Material and Labour Costing

Material purchase control, Level, aspects, need and essentials of material control. Stores control - Stores Department. EOQ, Stores records, ABC analysis, VED analysis. Material costing - Issue of materials - FIFO, LIFO, WAM, Market price, and Standard price method. (As per AS-2)

Labour cost - Computation and control. Time keeping, basic wage payment calculation, - Idle time and over time. Labour turnover.

Independent study - Need and essentials of material control, Causes and Effects of Labour Turnover (8 Hrs)

UNIT III

Overheads Costing

Classification. Allocation, Apportionment and Absorption - Accounting and control of overheads - Manufacturing, Administration, Selling and Distribution. (Primary and Secondary Distribution). Machine Hour Rate (excluding over & under absorption), Activity based costing

Independent study - Accounting and control of overheads (8 Hrs)

UNIT IV

Methods of costing

Job, Batch, Contract costing. (With escalation Clause). Transport Costing.

Independent study –Different methods of costing (10 Hrs)

M.O.P. VAISHNAV COLLEGE FOR WOMEN (AUTONOMOUS), CHENNAI-34
(Effective for the batch of candidates admitted in 2014 – 2015)

UNIT V

Process costing

Normal loss-Abnormal Loss-Equivalent production-Joint Products and By-Products-Methods
Independent study - Terminologies-Spoilage, Wastage, Scrap, Defective, Normal loss,
Abnormal Loss & Abnormal Gain (10 Hrs)

PROBLEMS IN ALL UNITS: PROBLEM: THEORY - 80:20

TEXT BOOK

- T.S. Reddy & Hari Prasad Reddy. Cost Accounting and Management accounting, 4th Edition 2011, *Margham Publications. Chennai-17*

REFERENCES

- Jain S.P. and Narang K.L. 2004. Cost Accounting. 7th Edition. *Kalyani Publishers. New Delhi.*
- Khanna B. S., Pandey I.M., Ahuja G.K., and Arora M.N. Practical Costing. 5th Edition. *S.Chand & Co. New Delhi 2001.*
- Saxena and Vashist. 2010. Cost Accounting. 5th Edition. *Sultan Chand & Sons. New Delhi. 2002.*

ACTIVITY PLANNER:

List of activities for Employability / Skill Development / Entrepreneurship Skill Development
(These activities are only indicative; the faculty member can innovate)

- MCQ solving and Chit based activity on cost sheets, tenders and Quotations
- Accounting Live Lab - Practical training in Tally software relating to creation of Stock Group, Cost Centers and Cost Categories
- Matching activity on basic concepts of costing
- Self-evaluation assignments on Process Costing
- Labeling activity on Overhead Costing
- Listing activity on types of Labour calculation
- Classroom discussion on methods of Costing and Process Costing
- Matrix Activity on the advantages and disadvantages of the various costing methods
- Memory Game - Identifying terms and explaining the term in detail
- Report writing and documentation on Transport costing
- Chapter Test

B. Com (Marketing Management)

ACCOUNTING SOFTWARE II

TEACHING HOURS: 20 Hrs

UNIT I

STOCK GROUPS:

Creating Single stock groups-Multiple stock groups-creating, Displaying, Altering Multiple stock groups.

UNIT II

STOCK CATEGORIES:

Single, creating, Displaying, altering and deleting Stock Category-Multiple-Creating, Displaying and altering multiple stock categories.

UNIT III

STOCK ITEMS:

Single- creating stock item Multiple - creating godowns- Displaying and altering multiple stock items.

UNIT IV

GODOWNS:

Single- Creating and displaying godowns – altering multiple godowns

UNIT V

REPORTS:

Balance sheet-Ratio Analysis-inventory books - Statement of inventory cash/funds flow-summary details.

B. Com (Marketing Management)

CORE XII – MARKETING RESEARCH AND CONSUMER BEHAVIOUR

SUBJECT CODE: 14UMAN316	THEORY	60 MARKS
SUBJECT CODE: 14UMAN316P	PRACTICAL	40 MARKS

CREDITS: 4

TEACHING HOURS – 60 Hrs

YEAR / SEMESTER: III/ V

THEORY: 50 & PRACTICAL : 10

COURSE OBJECTIVES:

- To understand the process and role of marketing research in managerial decision making.
- To acquire knowledge about various external and internal factors shaping up consumer purchase.
- To develop abilities to apply consumer behavior concepts to marketing problems those are likely to involve consumer and identity implications.

UNIT I – INTRODUCTION TO MARKETING RESEARCH

Marketing Research: Nature and Scope of Marketing Research - Marketing Research as an aid to Marketing Decision Making, Scientific Method – Research Design, exploratory, descriptive and conclusive research - Marketing Research procedure -Secondary and Primary methods of data collection, questionnaire construction procedure, application of sampling techniques, analysis and reporting of data

Independent Study: Secondary and Primary methods of data collection (15 Hrs)

UNIT II - APPLICATION OF MARKETING RESEARCH

Application of Marketing research: Motivation, advertising, product and sales control

(10 Hrs)

UNIT III – INTRODUCTION TO CONSUMER BEHAVIOUR

Consumer Behaviour: Models of consumer Behaviour, market segmentation for understanding consumers

Independent Study: Benefits of market segmentation (10 Hrs)

UNIT IV - ENVIRONMENTAL INFLUENCES ON CONSUMERS

Environmental Influences on consumers: Culture; Social class; Family; Personal influence and Opinion leadership

Independent Study: Role of opinion leaders (10 Hrs)

UNIT V - INDIVIDUAL DETERMINANTS OF CONSUMER BEHAVIOR

Individual Determinants of Consumer Behavior: Motivation and Involvement; Information Processing; learning personality and self-concept; Attitude theories and change Consumer Decision Processes: Problem recognition; search and evaluation; purchasing; post purchase behavior

Independent Study: Role of motivation

(15 Hrs)

PROJECT – 40 MARKS

Conduct a survey based project and present a Project Report

TEXT BOOKS

- Ghauri., (2011), *Research Methods in Business Studies a Practical Guide, 3/e, Pearson Education*
- Joseph hair, Mary Wolfinbarger, Robert Bush & David Ortinau., (2010) *Essentials of Marketing Research, 2nd Edition, Tata McGraw Hill*
- Schiffman., (2011), *Consumer Behavior, 10/e (New Edition), Pearson Education*

REFERENCE BOOKS:

- Donald R Cooper & Pamela S Schindler (2008) *Marketing Research, Tata Mcgraw Hill*
- David.J.Loudon and Albert.J.Della Bitta (2010) *Consumer Behavior, 4th Edition, Tata Mcgraw Hill*
- Frank Karees (2010) *Consumer Behavior and Managerial Decision Making, Prentice Hall of India*

ACTIVITY PLANNER:

List of activities for Employability / Skill Development / Entrepreneurship Skill Development
(These activities are only indicative; the faculty member can innovate)

- Hands on Practical session on Questionnaire preparation, tabulation, coding, and primary data analysis.
- Marketing Live Lab - Application of MS Excel software tools that can be used for marketing research - Diagrammatic representation, Percentage analysis, Chi-Square , range analysis, Regression etc., report writing and presentation of research report
- Group discussion on the environmental influences on the consumers.
- Consumer profiling and portfolio creation for any brand of the student's choice
- Multiple choice test on the topic the key terminologies for Consumer Behaviour
- Case study analysis on any given marketing problem
- Simulation learning for the application of Market Research.
- Classroom Presentations on the applications and influence of marketing techniques on Consumer Behaviour
- Concept mapping activity to map cultural orientations across the globe and its impact on marketing strategies
- Just a Minute - Summarizing the steps involved in the research process.
- Chapter Test

B. Com (Marketing Management)

CORE XIII– INTEGRATED MARKETING COMMUNICATION

SUBJECT CODE: 14UCOM354	THEORY	100 MARKS
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CREDITS: 4

TEACHING HOURS – 60 Hrs

YEAR / SEMESTER: III/ V

COURSE OBJECTIVES:

- To familiarize the students with concepts and practices in marketing communication.
- To learn various communication tools and its effectiveness in contemporary time
- Draw a lesson from that knowledge for better integration various marketing communication tools.
- Bring out creative ideas for effective marketing communication.

UNIT I

COMMUNICATION OBJECTIVES

Communication objectives – Target, Task and Theme – Theories of communication – Attitude formation — Communication mix – Elements of communication mix – Modeling consumer Behaviour: AIDA – Relationship between Study of Consumer’s Behaviour and IMC Plan

Independent Study: Communication mix (10 Hrs)

UNIT II

INTRODUCTION TO IMC

Meaning and role of IMC in Marketing process – One voice communication v/s IMC – Introduction to IMC tools – Concept and the process – Marketing Communication Mix – The value of IMC plans

Independent Study: IMC Tools (10 Hrs)

UNIT III

DEVELOPING THE IMC PROGRAMME

Planning and development of creative marketing communication – Creative strategy in implementation and evaluation of IMC – Types of appeals and execution styles – **Media planning and selection decisions – Steps involved and information needed for media planning – Measuring communication effectiveness and control**

Independent Study: Types of appeals and execution styles (15 Hrs)

UNIT IV

IMC PROMOTIONAL TOOLS

Database and Direct Response Marketing – Sales Promotions – Advertising – E-active Marketing – Public relations and corporate image - branding, packaging and merchandising – Nature and role of public relations – Planning and managing public relations – Sponsorship Programs

Independent Study: Branding, packaging and merchandising (15 Hrs)

UNIT V

SOCIAL IMPLICATIONS OF MARKETING COMMUNICATION

Moral and Ethical Issues in Marketing Communication –The future of marketing communications – Research in marketing communications – Interactivity in marketing communications – Key international marketing communication issues.

Independent Study: Key international marketing communication issues (10 Hrs)

TEXT BOOK:

- Kenneth E. Clow (2011), Integrated Advertising, Promotion and Marketing Communications, 4e, *Pearson Publication*
- Jim Blythe (2005), Essentials of Marketing Communications, *Prentice Hall*

REFERENCE BOOKS:

- Kenneth E. Clow & Donald Baack (2003), Advertising Promotion & Marketing Communication, Pearson Education
- S.A.Chunawalla and Sethia. (2010), Advertising Theory and Practice, Himalaya Publishing House
- Rajeev Batra, John G. Myers & David A. Aaker (1998), Advertising Management, Prentice Hall of India P. Ltd., New Delhi
- Shyam Sunder Kambhannettu (2005), Integrated Marketing Communication – An Introduction, Le Magnus University Press
- Paul Copley (2007), Marketing Communications Management: Concepts and Theories, Cases and Practices, Elsevier, New Delhi
- Tom Brannan (2001), The Art of Marketing (Volume 6) – Integrated Marketing Communications – Planning and Developing a Strategy, Crest Publishing House, New Delhi.

ACTIVITY PLANNER:

List of activities for Employability / Skill Development / Entrepreneurship Skill Development
(These activities are only indicative; the faculty member can innovate)

- **Beat It - Classroom presentations on developing an Integrated Marketing Communication campaign for brands by using IMC tools and media planning strategies**
- IMC Tool Box creation - Students to develop and create an IMC Tool Box for any global brand of their choice
- **Expert Speak – Guest Lecture on the topic ‘Corporate Branding, PR & Publicity’**
- Listing activity for the IMC promotional tools and activities
- Concept mapping activity for Media Planning and Selection Decisions.
- Think - Pair - Share activity - Students discuss IMC promotion tools that brands have adopted and also give a proposal to the brands to enhance consumers interaction in the future.
- Discussion on the social implication and ethical issues relating to Marketing Communication with real-times examples
- Knowledge sharing session on international IMC programs adopted by global brands

B. Com (Marketing Management)

CORE XIV - BUSINESS TAXATION

**Common to B.Com (Accounting & Finance), B.Com
(Marketing Management) & B.Com (Corporate Secretaryship)**

SUBJECT CODE: 14UCOM349	THEORY	100 MARKS
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CREDITS: 4

TEACHING HOURS: 60

YEAR / SEMESTER: III/ V

COURSE OBJECTIVES:

- To enable the students to stay updated with the Indian System of Taxation.
- To enable the students to understand each law/Act applies

UNIT – I

Objectives of Taxation - Canons of Taxation - **Tax System in India** - Direct and Indirect Taxes - Meaning and Types.

Independent Study: Objectives of Taxation (10 Hrs)

UNIT – II

CENTRAL EXCISE ACT

Classification and Valuation of Goods, Computation of transaction and Assessable Value, MRP Goods Valuation, Computation of Excise Duty

Independent Study: Penalties appeals and adjudication (15 Hrs)

UNIT – III

CUSTOMS ACT 1962

Customs Duty – Types of Duties –Baggage rules, Computation of Assessable value and duty.

Independent Study: Baggage duty (10 Hrs)

UNIT – IV

CENTRAL SALES TAX ACT

Important Definitions and Charging Sections, Computation of Interstate sales tax. Service Tax rules 2002.

List of Exempted service, Negative list, Interpretative rules, Bundle Services

Independent Study: Negative List (15 Hrs)

UNIT – V

VAT – Introduction, Definition and Computations

An overview of tax audit – Tax incentives and Export Promotions, Deduction and Exemptions

Independent Study: Case Studies on VAT computations (10 Hrs)

TEXT BOOKS:

- Reddy. T.S. and Reddy T.Hari Prasad - Business Taxation-Margham Publications, Latest Edition

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ACTIVITY PLANNER:

List of activities for Employability / Skill Development / Entrepreneurship Skill Development
(These activities are only indicative; the faculty member can innovate)

- Classroom discussion and knowledge sharing session on applications of taxation regulations in India
- Case Study discussion on VAT
- Labeling activity on baggage under the Customs Act
- Matching activity related to negative list of Service Tax
- Classroom discussion on appeals based on Central Excise Act
- Knowledge sharing session on VAT, tax incentives, export promotions, deductions and exemptions.
- Just a Minute - Class quiz on the advantages and disadvantages of the Central Sales Tax Act
- Recall the concepts of Custom Act, 1962
- Multiple Choice test on the definitions and key terminologies
- Chapter Test

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(Effective for the batch of candidates admitted in 2014 – 2015)

B. Com (Marketing Management)

CORE XV - RETAIL MARKETING

SUBJECT CODE: 14UCOM365	THEORY	100 MARKS
CREDITS: 4	TEACHING HOURS – 60 HRS	
YEAR / SEMESTER: III/ VI		

COURSE OBJECTIVES:

- To help the students to understand the challenges faced by managements worldwide, due to the boom in Consumerism.
- To use this as an effective mechanism to achieve best marketing results.

UNIT I - INTRODUCTION TO RETAIL

Meaning - Evolution - Key factors in Indian Retail sector - Challenges - Theories of Retail Development, Retail Life cycle - Classification of Retail formats - Marketing Retail Equation - **Retail as a Career**

Independent Study: Retail as a Career (10 Hrs)

UNIT II - RETAIL STRATEGY AND PLANNING

Retail value chain – **Retail Franchising** – Meaning, Types, Advantages & Disadvantages, Retail store locations, selection, tenant mix, Trade areas – **Retail store Design & Visual Merchandising** – Concept, Principles and Tools

Independent Study: Advantages of Retail Franchising (12 Hrs)

UNIT III – RETAIL MERCHANDISING

Role & Responsibilities of the Merchandiser and Buyer, buying for different types of Retail organization, Process of Merchandise Planning, Merchandise Sourcing, Retail Pricing – Concept, Elements, Determinants of Retail Price, Developing a Pricing Strategy, Adjustments to Retail pricing. **Selling and negotiation skills of the retailer.**

Independent Study: Types of Retail organization (15 Hrs)

UNIT IV – SUPPLY CHAIN MANAGEMENT

Definitions, Need, Evolution of Supply Chain Management – Issues involved in Developing the supply Chain Management – Vendor Managed Inventory- Collaborative Planning Forecasting and Replenishment (CPFR)-**Retail Logistics** – Reverse Logistics

Independent Study: Types of Logistics (12 Hrs)

UNIT V – EMERGING TRENDS IN RETAIL MARKETING

Application of Technology in retail – Online Shopping, Reducing the role of location – **Use of Website and mobile in retailing**

Independent Study: Online Shopping (11 Hrs)

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TEXT BOOKS

- Swapna Pradhan(2011), Retail Management Text & Cases, 3rd Edition, *Tata Mc Graw hill Publication*

REFERENCE BOOKS

- David Gilbert (2011), Retail Marketing Management, *Pearson Education* India.
- Berman (2011), Retail Management, *Pearson Education* India

ACTIVITY PLANNER:

List of activities for Employability / Skill Development / Entrepreneurship Skill Development
(These activities are only indicative; the faculty member can innovate)

- e-Shop - Group activity on developing a mock 'Retail App' for a retail product/service.
- Expert Talk - Guest lecture on Emerging Trends In Retailing
- Ice Breaker Session - Instant class activity on creating an innovative store design with any material / stationery available in the campus.
- Think - Pair - Share activity on the applications of retail logistics in real-time situations.
- Role-play as a store retailers and franchisor for in a retail encounter to develop negotiation skills
- Show and tell on how to use the a website and mobile in retailing
- Knowledge sharing session on retail logistics in real-time situation
- Case analysis of any retail store in India.
- Chapter Test

B. Com (Marketing Management)

CORE XVI – MANAGEMENT ACCOUNTING
Common to B.Com (Accounting & Finance), B.Com
(Marketing Management) & B.Com (Corporate Secretaryship)

SUBJECT CODE:14UCOM364	THEORY	100 MARKS
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CREDITS: 4

TEACHING HOURS: 60

YEAR / SEMESTER: III/ VI

COURSE OBJECTIVES:

- To enable the students to understand about the operations of funds in business
- To pave way for future financial decision makers

UNIT I

Management Accounting:

Meaning, scope, importance and limitations - Management Accounting vs. Cost Accounting.
Analysis and Interpretation of Financial Statements – Comparative Statements, Common Size Statements and Trend Analysis.

Independent study - Importance and limitation of Management Accounting, Management Accounting vs. Cost Accounting (10 Hrs)

UNIT II

Ratio Analysis

Classification of ratios – Liquidity, Profitability and Turnover ratios.

Independent study: Advantages and Limitations of Ratio Analysis (10 Hrs)

UNIT III

Funds flow and Cash flow statements. (AS 3)

Independent study – Difference between Funds flow and Cash flow statements. (15 Hrs)

UNIT IV

Budgets:

Classification of budgets – sales-production- production cost-materials-labour Overheads-Preparation of Cash Budget-Receipts & Payments Method. P&L Method & Balance Sheet Method. Fixed and Flexible budget.

Marginal Costing:

Decision making analysis-Key Factor, Make or Buy, Product Mix & Sales Mix, Discontinuance of product line, Change Vs. Status Quo, Shutdown or continue, expand or contract, Equipment replacement, idle capacity utilization, exploring foreign market, exploring new market.

Independent study - Classification of Budgets (15 Hrs)

UNIT V

Standard costing and Variance analysis.

Independent study – Advantages and Disadvantages of Standard costing and Variance analysis (10 Hrs)

PROBLEMS IN ALL UNITS. PROBLEM: THEORY - 80:20

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TEXT BOOK

- T.S. Reddy & Hari Prasad Reddy. Cost Accounting and Management accounting, 4th Edition 2011, Margham Publications. Chennai-17

REFERENCES

- Jain S.P. & Narang K.L. –Cost and Management Accounting- *Kalyani publications*, Latest Edition
- Dr. Maheswari S.N. –Cost and Management Accounting – Sultan Chand and sons publications, Latest Edition
- Hansen/Mowen, Cost Management Accounting and Control. South Western College Publishing Company Latest Edition

ACTIVITY PLANNER:

List of activities for Employability / Skill Development / Entrepreneurship Skill Development
(These activities are only indicative; the faculty member can innovate)

- Labelling activity for Financial Statement analysis and classification of Ratios
- Classroom Quiz and Crossword solving for problems based on decision making
- Writing exercise and documentation on the difference between Cost, Management and Financial Accounting
- Class Presentation on the different types of Budgets
- Brainstorming session for analyzing the differences between actuals and budgeted statements based on Standard costing and variance analysis
- Group investigation to compare and contrast Funds flow and Cash flow statements
- Labelling Activity on the various classifications of budgets
- Matching Activities for Ratio Analysis and Decision-Making Analysis

B. Com (Marketing Management)

CORE XVII – INTERNATIONAL MARKETING

SUBJECT CODE: 14UMAN319	THEORY	100 MARKS
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CREDITS: 4

TEACHING HRS: 60 HRS

YEAR / SEMESTER: III/ VI

COURSE OBJECTIVES:

- To facilitate understanding of the nature, structure, and distinct characteristics of international marketing
- To develop insights into how differences in global economic, cultural, social, political, and legal environments can affect marketing decisions.
- To develop knowledge and skills to analyze cross-cultural variables and their impact on international marketing.
- To develop ability to adapt marketing strategies to specific national market needs and constraints.

UNIT I

INTRODUCTION

International marketing – introduction – differences in domestic and international markets – stages - orientations – motivating factors, – theories of international trade – absolute cost differences – comparative cost differences – factor endowments, rate of exchange – determination- fluctuations – fixed vs. floating rates, entry strategies

Independent study: Fixed vs. floating rates (15 Hrs)

UNIT II

INTERNATIONAL MARKETING ENVIRONMENT

Economic environment – growth and development - trade barriers – trade blocs – globalization and WTO

Social and cultural environment – demographic features – elements of culture and cultural dynamics

Political and legal environment - types of governments and political economic systems, international legal frameworks and systems – dispute settlement processes

Independent study: Types of governments and political economic systems (10 Hrs)

UNIT III

INTERNATIONAL MARKETS

International market classifications – country analysis and selection – **marketing research and assistance – institutions assisting international marketing** – IBRD – IMF – ADB – EXIM Bank

Independent study: Marketing research (15 Hrs)

UNIT IV

INTERNATIONAL MARKETING MIX

International marketing mix – product strategies – pricing for international marketing - export pricing, international distribution – channel selection and management, international promotion.

Independent study: Pricing methods (15 Hrs)

UNIT V

RISKS AND PROCEDURES

Risks in international marketing – Types – Management of risks

Export and import procedures and documents

Independent study: ECGC, Marine Insurance (10 Hrs)

TEXT BOOK:

- Justin Paul, Ramneek Kapoor – International Marketing –Text and Cases – The *McGraw Hill Publication*

REFERENCE BOOKS:

- Francis Cherunilam., (2009), International Marketing, *Himalaya Publishing House*
- Philip R Cateora, John L Graham, Prashant Salwan., (2010) International Marketing – *Mcgraw Hill Publication*
- D.M. Mithani., (2011), Money, Banking, International Trade and Public Finance, *Himalaya publication*
- Subhash C. Jain (2001) International Marketing – *Asian Bank Private Ltd.*
- Sunil Gupta And Kulbhushan Chandel., (2006) International Marketing, *Kalyani Publishers*, Reprint 2006
- R. L. Varshney and B. Bhattacharyya (2005) International Marketing Management, *Sultan Chand and Sons*

ACTIVITY PLANNER:

List of activities for Employability / Skill Development / Entrepreneurship Skill Development
(These activities are only indicative; the faculty member can innovate)

- **Experiential learning through project report preparation on International Marketing issues.**
- **Class discussion on the importance of demographics as part of environmental scanning and marketing plans.**
- Review paper related to international marketing and its environment
- Think-pair-Share activity on the risks involved international marketing
- Just a minute - Quiz on key terminologies and concepts of International Marketing
- Class discussion on the broad implications of the changing Indian demographics and comparison with the other nations across the globe
- Classroom presentation on international markets and international organizations.
- **Show and tell activity on the procedures that are involved in Export and Import, including the documentation process by an industrial expert.**
- Chapter Test

B. Com (Marketing Management)

CORE XVIII – SERVICES MARKETING

SUBJECT CODE: 14UMAN322	THEORY	100 MARKS
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CREDITS: 4

TEACHING HRS: 60 HRS

YEAR / SEMESTER: III/ VI

COURSE OBJECTIVES:

- To understand the tangible and intangible services of the product
- To implement the above said services to the existing market conditions

UNIT I - INTRODUCTION

Marketing of Services: Introduction and growth of the service sector – The concept of services – Characteristics of services – Classification of services – **Designing of the service – Blueprinting using technology** – Developing human resources – Building service aspirations
Independent Study: Classification of services (10 Hrs)

UNIT II - MARKETING MIX IN SERVICE MARKETING

The seven Ps: Product decision, Pricing strategies and tactics, Promotion of service and Distribution methods for services – Additional dimension in services marketing - People, Physical evidence and Process
Independent Study: Product decision in services (15 Hrs)

UNIT III - EFFECTIVE MANAGEMENT OF SERVICE MARKETING

Marketing demand and supply through capacity planning and segmentation – Internal marketing of services – External versus internal orientation of service strategy
Independent Study: Internal marketing of services (10 Hrs)

UNIT IV – SERVICE QUALITY & QUALITY GAP

Causes of service –The customer expectations versus perceived service gap – Quality gaps – Factors and techniques to resolve this gap – Quality standards, factors and solutions – **External communication to the customers – The promise versus delivery gap – Developing appropriate and effective communication about service quality – Customer relationship management**
Independent Study: Customer relationship management (10 Hrs)

UNIT V – MARKETING OF SERVICE

Marketing of Service with special reference to:
1.Financial services 2.Health services 3.Hospitality services including travel, hotels and tourism, 4.Professional service 5.Public utility service 6.Educational services
Independent Study: Hospitality services in tourism (15 Hrs)

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TEXT BOOK:

- Christopher Lovelock (2011), Services Marketing: People, Technology, Strategy, 7/e (New Edition), *Pearson Publication*, New Delhi.

REFERENCE BOOKS:

- Jha. S.M., (2010) Services Marketing, *Himalaya Publishing House*
- Valarie A Zeithmal & Mary JoBitner (2010) Services Marketing, *Tata Mcgraw Hill Publishing Co.*
- Dr.L.Natarajan .,(2009) Services Marketing., *Margham Publishers*, Chennai

ACTIVITY PLANNER:

List of activities for Employability / Skill Development / Entrepreneurship Skill Development
(These activities are only indicative; the faculty member can innovate)

- Service Delight - Magazine compilation of any predetermined service industry in India highlighting the types of services provided by them and the quality of service
- Time Out - Classroom group presentations on tracing and developing service blueprint for any service industry in India
- Expert Speak – Guest Lecture on the topic ‘Customer Relationship Management’
- Case study analysis on any Indian service provider in the health sector / telecommunication sector
- Report writing exercise and documentation on the Public Utility services offered by the Government of India to improve the standard of living of Indian citizens
- Develop a service blueprint for a technology - delivered service.
- Group discussion on managing service promises
- Think - Pair - Share activity on the five dimensions of service quality for any service brand