



APPENDIX – 19(i) (R&S)

UNIVERSITY OF MADRAS

BACHELOR OF COMMERCE

DEGREE COURSE IN MARKETING MANAGEMENT

Faculty of Commerce

Choice Based Credit System (W.E.F.2024-2025)

**DWARAKA DOSS GOVERDHAN DOSS VAISHNAV COLLEGE
(AUTONOMOUS) Shift – II
REGULATIONS**

(As per Common Regulations framed by University of Madras)

SCHEME OF EXAMINATIONS

FIRST SEMESTER

Sl. No	Course Component	Name of the Course	Instructional Hours	Credits	Examination Hours	Max. Marks	
						CIA	ESE
1	Part – I	Language Courses	4 + 2*	3	3	50	50
2	Part – II	English	4	3	3	50	50
3	Part – III	Core I - Financial Accounting – I	6	4	3	50	50
4	Part – III	Core II Economics for Finance	5	4	3	50	50
5	Part – III	Allied I Business Communication	5	5	3	50	50
6	Part – IV	Non-Major Elective / *Basic Tamil / Advanced Tamil	2	2	3	50	50
7	Part – IV	Skill Based Subject Soft Skills – I	2	3	3	50	50
	Total		30				

SECOND SEMESTER

Sl. No	Course Component	Name of the Course	Instructional Hours	Credits	Examination Hours	Max. Marks	
						CIA	ESE
1	Part – I	Language Courses	4 + 2*	3	3	50	50
2	Part – II	English	4	3	3	50	50
3	Part – III	Core III Financial Accounting – II	6	4	3	50	50
4	Part – III	Core IV Marketing Management	5	4	3	50	50
5	Part – III	Allied II Principles of Management	5	5	3	50	50
6	Part – IV	Non-Major Elective / *Basic Tamil / Advanced Tamil	2	2	3	50	50
7	Part – IV	Skill Based Subject Soft Skills – II	2	3	3	50	50
	Total		30				
Non-Major Electives (Semester I)				Non-Major Electives (Semester II)			
a) Entrepreneurship and New Venture Planning b) Fundamentals of Digital Marketing				a) Sustainability Marketing b) B2B Marketing			

THIRD SEMESTER

Sl. No	Course Component	Name of the Course	Instructional Hours	Credits	Examination Hours	Max. Marks	
						CIA	ESE
1	Part – III	Core V Corporate Accounting – 1	6	4	3	50	50
2	Part – III	Core VI Internet & Digital Marketing	6	4	3	50	50
3	Part – III	Core VII Business Laws and Ethics	5	4	3	50	50
4	Part – III	Core VIII Advertising	6	4	3	50	50
5	Part – III	Allied III Banking and Financial Services	5	5	3	50	50
6	Part – IV	Skill Based Subject Soft Skills – III	2	3	3	50	50
	Total		30				

FOURTH SEMESTER

Sl. No	Course Component	Name of the Course	Instructional Hours	Credits	Examination Hours	Max. Marks	
						CIA	ESE
1	Part – III	Core IX Corporate Accounting - II	6	4	3	50	50
2	Part – III	Core X International Marketing	6	4	3	50	50
3	Part – III	Core XI Brand Management	5	3	3	50	50
4	Part – III	Core XII Customer Relationship Management	5	3	3	50	50

5	Part – III	Allied IV Company Law	5	5	3	50	50
6	PART-III	Core XIII Internship (1 Month)		2			
7	Part – IV	Skill Based Subject Soft Skills – IV	2	3	3	50	50
8	Part – IV	Environmental Studies	1	2	3	50	50
	Total		30				

FIFTH SEMESTER

Sl. No	Course Component	Name of the Course	Instructional Hours	Credits	Examination Hours	Max. Marks	
						CIA	ESE
1	Part – III	Core XIV Entrepreneurial Development	5	3	3	50	50
2	Part – III	Core XV Management Accounting	6	4	3	50	50
3	Part – III	Core XVI Principles of Financial Management	6	4	3	50	50
4	Part– III	Elective - I (A) Income Tax Law and Practice – I (B) Industrial Marketing. (C)Retail Marketing	5	5	3	50	50
5	Part–III	Open Elective Social Media Marketing (For Other Departments)	6	5	3	50	50
6	Part– IV	Value Education	2	2	3	50	50
	Total		30				

SIXTH SEMESTER

Sl. No	Course Component	Name of the Course	Instructional Hours	Credits	Examination Hours	Max. Marks	
						CIA	ESE
1	Part – III	Core XVII Cost Accounting	5	4	3	50	50
2	Part – III	Core XVIII Services Marketing	5	3	3	50	50
3	Part – III	Core XIX Marketing Research and Information Systems	5	3	3	50	50
4	Part – III	Core XX Sales and Distribution Management.	5	3	3	50	50
5	Part – III	Elective II (A) Income Tax Law and Practice – II (B) Auditing and Assurance. (C) Consumer Behavior	5	5	3	50	50
6	Part – III	Core – XXI Project Work & VIVA VOCE	5	4	3	50	50
7	Part – V	Extension Activity		1			
	Total		30				

CORE - I FINANCIAL ACCOUNTING-I

S.No	CONTENTS OF MODULE
1	<p>UNIT- I Introduction to Accounting concepts and conventions, accounting standards in India [AS and Ind AS], Introduction to AS 1- Disclosure of Accounting policies. Insurance Claims [Loss of Stock] – Estimation of stock at time of accident [Preparation of Memorandum Trading Account] – Valuation of Stock Salvage – Application of Average Clause Loss of Profit – Terminologies [Indemnity period, Standard Turnover, Short sales, Adjusted Annual Turnover, Standing Charges] - Calculation of Net claim</p>
2	<p>UNIT- II Classification of errors – Rectification of errors – Preparation of Suspense Account – Effect of rectification on profit [Gross Profit and Net Profit]. Bank Reconciliation Statement – Need and purpose – causes of disagreement between bank statement and bank book [bank column of cash book] – steps and preparation of Bank Reconciliation Statement.</p>
3	<p>UNIT- III Depreciation – Meaning, Causes, Types and Methods of depreciation [Theory] – Problems on Straight line method, written down value method [Change in method excluded]. Provisions in AS 10 [Property, Plant and Equipment] relating to depreciation</p>
4	<p>UNIT- IV Preparation of Final Accounts of a Sole Trading Concern with adjustments and accounting for Closing Stock, Outstanding, Accrual and Prepaid items, Depreciation, Bad debts & Provision, Reserve for Discount on debtors and creditors, Interest on Capital and Drawings, Manager’s Commission, loss of stock by fire and recovery of insurance claims. [Special reference to Marshalling of Balance Sheets – Rigidity / Permanence order, Liquidity order, Mixed Order] Introduction to AS 9- Revenue recognition</p>
5	<p>UNIT- V Accounting from incomplete records – Meaning, Features, Limitations, Distinction between incomplete records [single entry] and Double Entry System – Estimation of Profit / Loss under Statement of Affairs method- Preparation of final statements by Conversion Method Royalty accounts - Meaning –Minimum Rent, Shortworkings - Accounting treatment in the books of Lessor & Lessee- Effect of strike, Introduction to AS 19- Accounting for lease.</p>

TEXT BOOKS:

- Gupta R. L., & Gupta V. K. (2019). Financial Accounting. 8th Ed. Sultan Chand & Sons. New Delhi, India. (ISBN: 978-81-8054-732-4)
- Jain. S. P., & Narang K. L. (2019). Financial Accounting. Kalyani Publishers, New Delhi, India. (ISBN: 978-93-2723-123-6)
- Shukla, M. C., Gupta, S. C., & Grewal T. S. (2017). Advanced Accounts. 19 Ed. S. Chand Publishing, New Delhi, India. (ISBN: 978-93-5253-314-5)
- The Institute of Chartered Accountants of India. (2018). Intermediate (IPC) Course Study Material - Paper-1 Accounting. The Institute of Chartered Accountants of India (ICAI), New Delhi, India.

REFERENCE BOOKS:

- Gupta R. L., & Radhaswamy M. (2018). Advanced Accountancy, Vol. I. 13th Ed. Sultan Chand & Sons, New Delhi, India. (ISBN: 978-81-8054-699-0)
- Tulsian P. C. & Tulsian Bharat (2020). Tulsian’s Principles and Practice of Accounting With Quick Revision Book. 5th Ed. CA Examination Series, MCGrawHill Education, New Delhi, India. (ISBN: 978-93-8981-169-8)

CORE - II ECONOMICS FOR FINANCE

S.No.	CONTENTS OF MODULE
1	<p>UNIT – I Introduction to Economics – Positive and Normative Economics - Meaning and differences - Concepts - Accounting Profit and Economic Profit: Meaning and differences – Incremental and Marginal Costing: Meaning and differences – Time and Discounting Principles: Meaning and mechanism of operation Cost Classification – Types: Total, Average, Marginal, Opportunity, Incremental, sunk, Implicit, Explicit, Fixed and Variable, Accounting and Economic cost, Past and Future cost, Shut down cost and Abandonment cost, Out of pocket and Book cost, Replacement and Historical cost - Break Even Analysis.</p>
2	<p>UNIT – II Demand: Meaning, Definition – Types of demand – Features - Determinants of demand Law of Demand: Meaning, Definition, Assumption, Explanation, Diagrammatic representation, Exceptions, Importance of the law – Elasticity of Demand: Meaning, Definition, Importance, Types, Factors influencing elasticity of demand. Demand Forecasting: Meaning, Definition, Objectives, Types, Methods of demand forecasting - Features of good forecasting method Law of Supply: Meaning, Determinants, Assumptions of law of supply, Diagrammatic representation – Exceptions to the law of supply – Backward bending supply curve- Elasticity of supply- Factors influencing supply elasticity.</p>
3	<p>UNIT – III Basic concepts of Revenue, Revenue curves, relationship between average and marginal revenue curve; concept of Market and Main forms of Market; Equilibrium of the firm – Meaning, objectives of the firm, Total Cost Approach, Marginal Revenue – Marginal Cost Approach; price and output under Market Structure- Perfect Competition – Monopoly- Monopolistic competition- Oligopoly-features- Comparative Analysis.</p>
4	<p>UNIT – IV National Income – Definition, significance, different concepts of National Income: Gross Domestic Product [GDP] – Real Vs. Nominal GDP, Gross National Product [GNP], Net Domestic Product [NDP], Net National Product [NNP], Per capita Income, Personal Income [PI], Disposable Personal Income [DI], Circular flow of income – Circular flow of income [2,3,4 sector model] – Methods of National Income calculation: Product / value added method, expenditure method, Income method – Limitations and challenges of National Income calculation.</p>
5	<p>UNIT – V Public Finance – Role of Government in economic system – Functional framework – Allocation, Redistribution and Stabilization function Fiscal Policy: objectives, Automatic stabilizer Vs Discretionary Fiscal Policy, Instruments of Fiscal Policy, Types of Fiscal policy, Fiscal policy for long- run economic growth, Limitations of fiscal policy – Crowding effect.</p>

TEXT BOOKS:

- Ahuja, H. L. (2019) Business Economics: Microeconomic Analysis. S Chand Publisher, New Delhi, India. (ISBN: 978-93-5283-736-6)

2. Agarwal, S. K. (2018) Business Economics (For CA Foundation). 5th Ed. S Chand Publisher, New Delhi, India. (ISBN: 978-93-5283-355-9)
3. Dwivedi, D. N. (2009) Essentials of Business Economics. Vikas Publsiher, New Delhi, India. (ISBN: 978-81-2592-400-5)
4. Ahuja, H. L. (2017) Managerial Economics: Analysis of Managerial Decision Making. 9th Ed. S Chand Publisher, New Delhi, India. (ISBN: 978-93-5253-518-7)
5. Varshney R.L., Maheshwari K. L., & Maheshwari, R. K. (2019) Business Economics. Sultan Chand & Sons, New Delhi, India. (ISBN: 978-81-8054-738-6)
6. Sankaran, S. (2015) Business Economics. Margham Publications, Chennai, Tamil Nadu, India.
7. Mehta, P. L. (2016) Managerial Economics - Analysis, Problems, Cases. Sultan Chand & Sons, New Delhi, India. (ISBN: 978-93-5161-059-5)

REFERENCE BOOKS:

1. Maheshwari K. L., & Varshney R.L. (2014) Managerial Economics. Sultan Chand & Sons, New Delhi, India. (ISBN: 978-81-8054-914-4)
2. Tulsian, P. C., & Tulsian, Bharat. (2019) Business Economics and Business & Commercial Knowledge. McGraw-Hill Education, New Delhi, India. (ISBN: 978-93-5316-746-2)

Note: Latest edition of the books to be referred

ALLIED – I BUSINESS COMMUNICATION

S.No.	CONTENTS OF MODULE
1	UNIT – I Business communication – meaning – importance – types – directions – network – process – barriers to effective communication – importance of interpersonal skills, listening skills and emotional intelligence in workplace Layout of business letter – structure of business letter – Date, Salutation, Subject, Body, complementary close, enclosures- Essentials of good business letter
2	UNIT – II Trade enquiries and replies - quotations - Orders - Complaints and Settlement Trade references and status enquiries – collection Letters - Circular letters, Application for appointments and resume.
3	UNIT – III Internal Correspondence – circular, notices, note preparation, announcements, memo, press release Communication before and after meeting – notice and agenda, minutes – Do’s and Dont’s while drafting minutes
4	UNIT – IV Corporate Correspondence - Correspondence with Directors - Shareholders – Government agencies and others [Special reference to disclosure requirements under relevant statutes].
5	UNIT – V Reports - kinds - Annual report - Report by individuals and committees - Report on meeting – Role of technology in Business Correspondence – E-mail- writing effective emails, tips and conventions of mail, Social media communication – ethics and limitations.

TEXT BOOKS:

1. Pal, Rajendra., & Korlahalli, J. S. (2016) Essentials of Business Communication. Sultan Chand & Sons, New Delhi, India. (ISBN: 978-81-8054-729-4)
2. Raghunathan, N. S., & Santhanam, B. (2019) Business Communication, Margham Publications, Chennai, Tamil Nadu, India.
3. Raman, Meenakshi., & Singh, Prakash. (2019) Business Communication. 2nd Ed. Oxford University Press, US. (ISBN: 978-01-9807-705-3)
4. Kalia, Shalini., & Agarwal, Shailja. (2019) Business Communication - A Practice Oriented Approach. Wiley Education, New Delhi, India. (ISBN: 978-81-2655-479-9)

REFERENCE BOOKS:

1. Chaturvedi, P. D. & Chaturvedi, Mukesh. (2020) The Art and Science of Business Communication: Skills, Concepts, Cases and Applications. Pearson Education, New Delhi, India. (ISBN: 978-93-3258-738-0)

Note: Latest edition of the books to be referred.

NON-MAJOR ELECTIVE - I

A) ENTREPRENEURSHIP AND NEW VENTURE PLANNING

S.No.	CONTENT OF THE MODULE
1	UNIT 1 Concept of entrepreneurship- Introduction- types [Women Entrepreneur, Social Entrepreneur, Corporate Entrepreneur, Family business] Entrepreneurial Mind-set, Traits/Qualities of Entrepreneurs. Feasibility Analysis [Marketing, technical and Financial], Entrepreneurial Strategy [New Product, Acquisition and Expansion] and Scaling up - Drafting a business plan.
2	UNIT 2 Creating Entrepreneurial Venture: Generating Business ideas, Team building, Importance and sources of creativity and innovation. Financing entrepreneurial venture- venture capital, angel investment, crowd funding, business incubators, Government grants and subsidies.

Textbooks

1. Scarborough, N. M., Cornwall, J. R., & Zimmerer, T. (2016). Essentials of entrepreneurship and small business management. Boston: Pearson.
2. Agrawal, Rashmi and Mehra, Yogieta S. (2017). Project Appraisal and Management. New Delhi: Taxmann Publications
3. Holt, D. H. (2004). Entrepreneurship: New venture creation. Englewood Cliffs, NJ: Prentice Hall.

References:

1. Burns, P. (2001). Entrepreneurship and small business. New Jersey: Palgrave.
2. Drucker, P. F. (2006). Innovation and entrepreneurship: Practice and principles. USA: Elsevier.
3. Kuratko F. Donald and Hornsby S. Jeffery (2009), New Ventures Management, Entrepreneur Road Map, Pearson Education.

NON-MAJOR ELECTIVE-I
B) FUNDAMENTALS OF DIGITAL MARKETING

S.No.	CONTENT OF THE MODULE
1	UNIT-1 Fundamentals of Digital marketing - Significance, Traditional marketing Vs Digital Marketing, Digital Marketing Landscape–Content marketing, App Store optimization. Facebook Marketing – Facebook ads – Facebook ads manager – Target audience Twitter Marketing – Profile optimization, Followers, Hashtags, Polls, tweets, @mention influencers, Analytics
2	UNIT-2 Social media marketing - LinkedIn – Profiles, Pages, Groups, and a Social Rolodex – LinkedIn ads manager. Instagram for business – Instagram Ads and targeting – Instagram captions and hashtags – sponsored posts – convert Instagram followers to sales and leads YouTube - YouTube channels – YouTube marketing – types of ads on YouTube. Google my business – Its Importance and advantages.

Textbooks:

1. Digital Marketing for Dummies, Ryan Deiss and Russ Hennesberry
2. Puneet Bhatia (2018) Fundamentals of Digital Marketing, Pearson Publication
3. Google Adwords for Beginners: A Do-It-Yourself Guide to PPC Advertising, CoryRabazinsky
4. Seema Gupta (2018) Digital Marketing, Tata Mc GrawHill

CORE –III FINANCIAL ACCOUNTING-II

S.No.	CONTENT OF MODULE
1	UNIT- I Branch Accounts-Types of Branches –Accounting treatment in respect of Dependent Branches- Debtors system- Stock & Debtors system Only- Importance of Stock and debtors system over Debtors system – Final Accounts [Wholesale and Retail Price basis] Investments Accounts [AS 13] – Classification of Investments – Carrying amount of investments – Profit / Loss on sale of Investments – Disclosure and Reporting
2	UNIT- II Departmental Accounting – Features, objectives, methods of maintaining departmental accounts – Branch Vs Departments – Preparation of Departmental Trading, Profit and Loss Account, General Profit and Loss Account – Adjustment of Interdepartmental transfers.
3	UNIT- III Hire Purchase System- Features – Computation of Cash price, Hire purchase price, Interest – Accounting for Default and Repossession [Full and Partial] - Preparation of Hire Purchase Trading Account Instalment Sale [Theory only] – Hire purchase Vs Instalment
4	UNIT- IV Partnership Accounts - Comprehensive problems on Admission of a Partner – Retirement of a Partner – Death of a Partner Introduction to Limited liability partnership [Distinction from traditional partnership firm] [Note: Students shall be examined only with comprehensive problems in Part B & Part C]
5	UNIT- V Dissolution of partnership – Insolvency of a partner (application of Garner Vs Murray rule) – Insolvency of all the partners, Gradual realization of assets and Piece meal distribution. [Note: Students shall be examined only with comprehensive problems in Part B & Part C]

TEXT BOOKS:

1. Gupta R. L., & Gupta V. K. (2019). Financial Accounting. 8th Ed. Sultan Chand & Sons. New Delhi, India. (ISBN: 978-81-8054-732-4)
2. Jain. S. P., & Narang K. L. (2019). Financial Accounting. Kalyani Publishers, New Delhi, India. (ISBN: 978-93-2723-123-6)
3. Shukla, M. C., Gupta, S. C., & Grewal T. S. (2017). Advanced Accounts. 19 Ed. S. Chand Publishing, New Delhi, India. (ISBN: 978-93-5253-314-5)
4. The Institute of Chartered Accountants of India. (2018). Intermediate (IPC) Course Study Material - Paper-1 Accounting. The Institute of Chartered Accountants of India (ICAI), New Delhi, India.

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1. Gupta R. L., & Radhaswamy M. (2018). Advanced Accountancy, Vol. I. 13th Ed. Sultan Chand & Sons, New Delhi, India. (ISBN: 978-81-8054-699-0)
2. Tulsian P. C. & Tulsian Bharat (2020). Tulsian's Principles and Practice of Accounting with Quick Revision Book. 5th Ed. CA Examination Series, MCGrawHill Education, New Delhi, India. (ISBN: 978-93-8981-169-8)

Note: Latest edition of the books to be referred

**CORE-IV-MARKETING
MANAGEMENT**

S.No.	CONTENT OF MODULE
1	<p>Unit – I: Marketing Management – an Overview of basic concepts of market and marketing management - <i>*what is marketing?</i> - <i>Responsibilities of Marketing Management</i> - Marketing Strategy Planning - Managing a Marketing Program - The Environment of Marketing - Analysing Market Opportunities - Environmental Scanning - Differences between Micro and Macro Environment-Ethical Approach to marketing - PEST Analysis- Marketing Mix-The Traditional 4P’s – the modern 7P’s- Case Study – Disney</p>
2	<p>Unit – II: Market Targeting - Buyer Behavior: Consumers and Industrial Buyer – STP Approach (Segmentation, Targeting and Positioning)- <i>New Product Planning</i>-Case Study of L’Oréal -Diffusion of Innovation (DOI) Theory– Marketing Strategies with reference to Product Life Cycle and Competitive Strategies- Porter's Five Forces models. - Case Study - Paper Boat, WeChat (Product Life Cycle), United colors of Benetton.</p>
3	<p>Unit – III: Marketing Mix Decisions - Product decisions- Differentiation, Branding, New product decisions- Case Study of Muji,Louis Vuitton (Branding, New product decisions) - Pricing decisions- Marketing Channel and distribution strategy, sales force management decisions - Marketing Communications: Advertising and sales promotion decisions- <i>* role of Indian Advertising Standards Council</i>- Post purchase marketing- Case Study of Uber, Priceline (Pricing decisions)</p>
4	<p>Unit – IV: Distribution - Channels of distribution - meaning and importance; Types of distribution channels; <i>*Wholesaling and retailing</i> - Factors affecting choice of distribution Channel-Marketing organization - Marketing Control - Marketing Research and the Marketing Information System. Case Study of Uniqlo and Zara (Channels of distribution)</p>
5	<p>Unit – V: Marketing of Services - International Marketing - Non-Business Marketing – Rural Marketing - Marketing in the Contemporary Environment, <i>*Recent issues and developments in marketing</i> - Social Marketing - online marketing, green marketing, sustainable marketing and relationship marketing-SWOT analysis- Case Study of IKEA, Starbucks, Ben & Jerry (International Marketing)</p>

TEXT BOOKS:

1. C B Gupta & Dr. Rajan Nair –Marketing Management, Sultan Chand Publishers, New Delhi
2. William J Stanton – Marketing, Prentice- Hall of India, Economy Edition
3. Philip Kotler – Principles of Marketing, Prentice- Hall of India, Eastern Economy Edition
4. Majaro, Simon. The Essence of Marketing. Prentice Hall, New Delhi.
5. J Jayasankar, Marketing, Margham Publications, Chennai

Allied - II PRINCIPLES OF MANAGEMENT

S.No.	CONTENTS OF MODULE
1	<p>UNIT- I Management: Definition – Nature & Scope – Role, Skills and Functions of a Manager – Levels of management- Distinction between management & administration - Management as an Art, Science or Profession Development of Scientific Management, Contribution to management - Henry Fayol, Elton Mayo and Peter F. Drucker, Management in Indian literature [Arthashastram, Mahabharatham, Thirukkural]</p>
2	<p>UNIT- II Planning: Definition, Nature & Characteristics – Types of plans – Objectives, Policies, Procedures, Rules, Strategies, Projects, Programmes, Budgets & Methods - Process of Planning – Merits & Demerits - Steps for effective planning Management by Objectives- Definition, Features, Process, Merits & Demerits, Measures to make MBO effective, Management by exception [MBE] Decision-making: Definition - Process and Significance – Types, Factors, Problems/Constraints in decision making, Guidelines to make decisions effective</p>
3	<p>UNIT- III Organisation: Definition- Features, Steps in organizing, Principles of organization, Types of Organizations – Formal & Informal Organization- Line, Line & Staff, Functional, Project, Matrix, Virtual, Network, Committee- Purpose, Types, Merits & Demerits, Measures to make it effective Line & Staff conflict- Arguments for & against Line & Staff - Measures to resolve conflicts Organization Structure – Factors influencing organization structure Span of Control – Factors influencing Span of management Departmentation - Meaning- Factors - Bases of departmentation – Advantages & Disadvantages of different types of departmentation</p>
4	<p>UNIT- IV Authority – Sources of authority – Responsibility - Accountability, Power - Influence Delegation – Definition – Elements – Types – Need – Principles - Barriers – Measures to make delegation effective Centralisation - Decentralization-Merits & Demerits - Factors determining decentralization of authority - Distinction between delegation & decentralization Direction– Definition, Nature, Purpose – Elements - Principles</p>
5	<p>UNIT- V Leadership - Functions of Leader - Qualities for a Leader - Theories and Styles of Leadership. Motivation – Meaning, Features, Importance, Types and Theories [Maslow and Dogass McGregor] Co-ordination – Need, Types, Techniques and Requisites for Co-ordination Controlling – Definition, Importance, Objectives, Control Process- Requirements for an effective control system- Techniques of control</p>

TEXT BOOKS:

1. Gupta C. B. (2018). Business Management. 15th Ed. Sultan Chand & Sons, New Delhi. (ISBN: 978-93-5161-131-8)
2. Prasad L. M. (2019). Principles and Practice of Management. Sultan Chand & Sons, New Delhi, India. (ISBN: 978-93-5161-050-2)
3. Tripathi, P. C., & Reddy P. N. (2017). Principles of Management. 6th Ed. MCGraw Hill Education, New Delhi, India. (ISBN: 978-93-5260-535-4)
4. Jayasankar, J. (2015). Principles of Management. Margham Publication, Chennai, Tamil Nadu.
5. Koontz, Harold., & Weihrich, Heinz. (2020) Essentials of Management An International Perspective, 7th Ed. Tata McGraw-Hill Publishing, New Delhi, India (ISBN: 978-00-7062-030-8)

REFERENCE BOOKS:

1. Sharma. R. K., Gupta, Shashi. K., & Sharma, Rahul. (2019). Principles of Management. Kalyani Publishers, New Delhi, India. (ISBN: 978-93-5359-796-2)
2. Morden, Tony. (2021). Principles of Management. 2nd Ed. Routledge Taylor & Francis Group. UK. (ISBN: 978-10-3202-250-5)
3. Pagare Dinkar. (2018). Principles of Management. 6th Ed. Sultan Chand & Sons, New Delhi, India. (ISBN: 978-93-5161-120-5)

Note: Latest edition of the books to be referred

NON-MAJOR ELECTIVE-II
A) SUSTAINABILITY MARKETING

S.No.	CONTENT OF THE MODULE
1	<p>UNIT-1</p> <p>Sustainability-Concepts, Sustainability Frameworks (circular economy, cradle-to-cradle design, triple bottom line), Stakeholder Engagement – Sustainable Development Goals [SDGs] – Sustainable Communication [<i>Illustrative Example - Samsung's Eco-friendly handsets</i>]- Sustainable Consumption [<i>Illustrative Example IndusInd Bank Solar Power ATMs</i>] – Organic products and ecolabels [<i>Illustrative Example – ITC Paperkraft</i>]- Short circuits – Solidarity and Social Economy – key indicators of sustainable policy</p>
2	<p>UNIT-2</p> <p>Developing and Reinforcing Behavior through 3 R's- Recycle, Reuse and Reduce. [<i>Illustrative Examples - Wipro Infotech's Eco-friendly computer peripherals</i>]</p> <p>Sustainable Marketing Components - Products, Packaging, Pricing Decisions, Branding, Promotion Mix Decision, Marketing Communication and Channels, Supply chain.</p> <p>Role of Sustainable Marketing in Global Network.</p>

Textbooks:

1. Kotler, P.. (2012). Rethinking Marketing: Sustainable Marketing Enterprise in Asia, Second Edition. Delhi, India: Pearson.
2. Belz, F.M., & Ken, P. (2012). Sustainability Marketing: A Global Perspective. Delhi, India: Willey publication
3. Richardson, N. (2020). Sustainable Marketing Planning. Delhi, India: Routledge, Taylor and Francis Group.

Reference:

- <https://moef.gov.in/wp-content/uploads/wssd/doc2/ch2.html>
- <https://www.oecd.org/env/outreach/37838061.pdf>
- <http://www.sacep.org/pdf/Reports-Technical/2002-UNEP-SACEP-Law-HandbookIndia.pdf>

NON-MAJOR ELECTIVE-II

a) B2B MARKETING

S.No.	CONTENT OF THE MODULE
1	UNIT-1 B2B Marketing- Meaning, Business Market Vs. Consumer Market, Business product, Business customers, B2B Market segmentation – Micro and Macro segmentation methods – Qualitative and Quantitative methods of demand estimation, Developing B2B Marketing and branding Strategies, B2B logistics,
2	UNIT-2 Advertising – Definition and importance - Advertising media and Channel- Evaluating the effectiveness of advertising channels, Role of advertising and Characteristics of B2B Media. Introduction to Personal Selling- Definition, Importance- Organizing personal selling functions - Prospecting, Qualifying, Presenting and Closing-Building Rapport and Trust with customers

Textbooks:

1. Charles Futrell: Fundamentals of Selling, McGraw Hill (13th Edition)
2. Batra, R., Myers, J.G., Aaker, D.A. Advertising Management. Prentice Hall.
3. Hutt, M. D., Sharma, D. & Speh, W. T. (2015). B2B Marketing (11th ed.). Cengage Learning.

Reference:

- Rolph E. Anderson, Essentials of personal selling: the new professionalism, Prentice Hall, 1995 (3rd Edition)
- Belz, F.M., & Ken, P. (2012).

CORE – V CORPORATE ACCOUNTING-I

S.No.	CONTENTS OF MODULE
1	UNIT – I Issue of Shares [IPO/ Lump sum payment] – Accounting for Bonus issue, Employee Stock Option Plan and Stock Purchase Scheme, Buy back of shares
2	UNIT – II Issue & Redemption of debentures -Sinking fund – Purchase and cancellation of own debentures – Cum-interest and Ex-interest quotations - Conversion of debentures. Profits prior to Incorporation.
3	UNIT – III Redemption of Preference Shares, Underwriting of Shares and Debentures
4	UNIT – IV Preparation of Company Final Accounts as per Schedule III Companies Act 2013– Computation of Managerial Remuneration, Depreciation as per Schedule II of Companies Act 2013, Computation of deferred tax, Computation and provisioning of profits for Corporate Social Responsibility, Disclosure requirements for CSR expenditure.
5	UNIT – V Valuation of Intangibles [AS 26] - Goodwill, Copyrights, Patents, Trademarks. Valuation of Shares, Securities and financial assets [As per the procedure laid by IBBI]

TEXT BOOKS:

1. Shukla, S. M. (2019) Practical Problems of Corporate Accounting. Sahitya Bhawan Publications, India. (ISBN: 978-93-5173-621-9)
2. Shukla, S. M., & Gupta, K. L. (2021) Corporate Accounting. Sahitya Bhawan Publications, India. (ISBN: 978-93-5173-889-3)
3. Hanif, M., & Mukherjee, A. (2020) Corporate Accounting. McGraw-Hill Education, New Delhi, India. (ISBN: 978-93-5260-556-9)
4. Zad, N. S. (2021) MCQs on Corporate & Management Accounting (Theory and Problem Based MCQs). Taxmann's Publication, India. (ISBN: 978-93-9058-566-3)
5. Jain, S. P., & Narang, K. L. (2015) Corporate Accounting. Kalyani Publishers, New Delhi, India. (ISBN: 978-93-2725-071-8)
6. Gupta R. L., & Radhaswamy M. (2018). Advanced Accountancy, Vol. I. 13th Ed. Sultan Chand & Sons, New Delhi, India. (ISBN: 978-81-8054-699-0)
7. Shukla, M. C., Gupta, S. C., & Grewal T. S. (2017). Advanced Accounts. 19 Ed. S. Chand Publishing, New Delhi, India. (ISBN: 978-93-5253-314-5)
8. The Institute of Chartered Accountants of India. (2018). Intermediate (IPC) Course Study Material - Paper-1 Accounting. The Institute of Chartered Accountants of India (ICAI), New Delhi, India.
9. Maheshwari, S. N., & Maheshwari, Suneel K., & Maheshwari, Sharad K. (2018). Corporate Accounting. 6th Ed. Vikas Publishing House, Chennai, Tamil Nadu, India. (ISBN: 978-93-5271-858-0)

REFERENCE BOOKS:

1. Tulsian P. C. & Tulsian Bharat (2020). Tulsian's Principles and Practice of Accounting with Quick Revision Book. 5th Ed. CA Examination Series, MCGrawHill Education, New Delhi, India. (ISBN: 978-93-8981-169-8)
2. Mukherjee, Soumya., & Mukherjee, Kr. Abhik. (2019) Corporate Accounting. Oxford University Press, India. (ISBN: 978-01-9012-405-2)
3. Radhika, P., & Raman, Anita. (2018) Advanced Corporate Accounting. McGraw-Hill Publication, New Delhi, India. (ISBN: 978-93-5316-493-5)
4. IBBI (2020) Guidelines on Use of Caveats, Limitations and Disclaimers by the Registered Valuers in Valuation Reports. Insolvency and Bankruptcy Board of India, India. (Retrieved from URL: <https://ibbi.gov.in/>)

Note: Latest edition of the books to be referred

CORE – VI- INTERNET AND DIGITAL MARKETING

S.No.	CONTENTS OF MODULE
1	<p>UNIT- I Digital marketing – Meaning, importance of digital marketing, Distinction from traditional marketing, <i>*new trends and current scenario of the world-</i> Digital marketing a boon or a Bane – tool of success for companies - advantages to small and medium enterprises - Categorization of digital marketing for the business. Web site - levels of web site, Difference between blog, portal & website - Diagnosis of the present website and business- SWOT analysis of business, website and media or promotion plan - Setting up vision, mission and goals of digital marketing- Website planning & Creation</p>
2	<p>UNIT- II Search Engine Optimization (SEO) - On page optimization techniques- Off page Optimization techniques, - Book marking and news Aggregators, Preparation of Reports - Keywords, titles, meta tags etc.,</p>
3	<p>UNIT- III Social Media Optimization (SMO) - Introduction to social Media Marketing - Advanced Facebook Marketing - Word Press blog creation - Twitter marketing - LinkedIn Marketing - Google plus marketing -- <i>*Instagram Marketing</i> – Multimedia – YouTube Marketing - Optimization process. – Influencer Marketing.</p>
4	<p>UNIT- IV Search Engine Marketing (SEM) – Introduction - Tools used for Search engine Marketing - PPC , <i>*Google AdWords Tool</i> - Display advertising techniques - Report generation</p>
5	<p>UNIT- V Analysis & Reporting Tools - Google Analytics - Online Reputation Management - E-Mail Marketing - Affiliate Marketing - AdSense & Blogging - Social Media Analytics Meaning, Social Media Analytical Tools - Ad designing – <i>*Opportunities in Internet & Digital Marketing.</i></p>

TEXT BOOKS:

1. Digital Marketing for Dummies, Ryan Deiss and Russ Hennesberry
2. Puneet Bhatia (2018) Fundamentals Of Digital Marketing, Pearson Publication
3. Google Adwords for Beginners: A Do-It-Yourself Guide to PPC Advertising, CoryRabazinsky 4. Seema Gupta (2018) Digital Marketing, Tata Mc GrawHill
5. Blogging: A Practical Guide to Plan Your Blog: Start Your Profitable Home-Based Business with a Successful Blog, Jo and Dale Reardon

CORE VII BUSINESS LAW AND ETHICS

S.No.	CONTENTS OF MODULE
1	<p>UNIT-I Indian Contract Act 1872- Essential Elements of Contract – Offer – Acceptance – Consideration- Consent [Fraud, Misrepresentation & Mistake]- Capacity of parties, Performance of contract, Termination or Discharge of Contracts Classification of Contract – Express & Implied – Void & Voidable agreements – Executed & Executory Contracts – Unilateral & Bilateral agreements, Overview of E-Contracts, Quasi-Contracts, Contingent Contracts</p>
2	<p>UNIT-II Special Contracts: Indemnity and Guarantee; Bailment and Pledge. Laws of Agency- Essentials – creation of agency – Kinds of Agents – Agent Authority – Duties and Rights of Principal – Termination of Agency.</p>
3	<p>UNIT-III Sale of Goods Act 1930- Important Definitions [buyer, delivery, deliverable state, document of title to goods, fault, future goods, goods, insolvent, mercantile agent, price ,seller, specific goods] - Conditions and Warranties - Performance of Contract of Sale - Rights of an Unpaid Vendor - Auction Sale – Caveat Emptor.</p>
4	<p>UNIT-IV Competition Act, 2002 – Objectives – Important Definitions[acquisition, agreement, cartel, consumer, enterprise, article, goods, price, relevant market, relevant geographical market, relevant product market, service, trade] Prohibition of agreements, abuse of dominant position and regulation of combinations- Competition Commission of India - Composition, Duties and Powers of Commission – Penalties – Competition Advocacy</p>
5	<p>UNIT-V Ethics - Meaning, Importance, Nature and Relevance to Business- Values and Attitudes- Principles of Public Life[Selflessness, Integrity, Objectivity, Accountability, Openness, Honesty and Leadership], Ethics in Business and its relationship with Law, Ethics in Business dealings, Emotional Intelligence- Concept and importance.</p>

TEXT BOOKS:

1. Sulphery, M. M., & Basheer, Az-har. (2018) Laws for Business. PHI Learning, India. (ISBN: 978-93-8747-267-9)
2. Sheth, Tejpal. (2017) Business Law. 3rd Ed. Pearson Education, India.(ISBN: 978-93-3258-615-4)
3. Kuchhal, M. C., & Kuchhal, Vivek. (2018) Business Law. 7th Ed. Vikas Publication, India. (ISBN: 978-93-5271-476-6)
4. Tulsian, P. C., & Tulsian, Bharat. (2020) Tulsian’s Business Laws For CA Foundation Course (New Syllabus). 4th Ed. McGraw-Hill Education, New Delhi, India. (ISBN: 978-93-8981-167-4)
5. Arora, Sushma. (2021) Taxmann's Business Laws. 6th Ed. Taxmann's Publication, New Delhi, India. (ISBN: 978-93-9083-177-7)
6. Kapoor, N. D., Abbi, Rajni., Bhushan, Bharat., Kappor, Rajiv., & Kapur, Vijay. (2019) Business Laws.Sultan Chand & Sons Publishers, New Delhi, India. (ISBN: 978-93-8917-410-6)
7. Jagota, Rajni. (2021) Business Laws. Scholar Tech Press, India
8. Gogna, P. P. S. (2018) Business Laws - CA Foundation. S Chand Publishers, New Delhi, India. (ISBN: 978-93-5283-356-6)
9. Varshney, G. K. (2019) Business Law. Sahitya Bhawan Publications, India.
10. N.D.Kapoor: Elements of Mercantile Law, Sultan Chand & Co., New Delhi.

REFERENCE BOOKS:

1. Aggarwal, Rashmi., & Kaur, Rajinder. (2020) Legal Aspects of Business. Pearson Education, India. (ISBN: 978-93-8955-200-3)
2. Kapoor, N. D., Abbi, Rajni., Bhushan, Bharat., Kapoor, Rajiv., & Kapur, Vijay. (2020) N. D. Kapoor's Elements of Mercantile Law. Sultan Chand & Sons Publishers, New Delhi, India. (ISBN: 978-93-89174-36-6)
3. Tulsian, P. C., & Tulsian, Bharat. (2017) Mercantile Laws for CA-CPT. McGraw-Hill Education, New Delhi, India. (ISBN: 978-93-3921-301-5)
4. Pillai, R. S. N., & Bhagavathi (2019) Business Law. 3rd Ed. S Chand & Co. Publishers, New Delhi, India.

Note: Latest edition of the books to be referred

CORE – VIII ADVERTISING

S.No.	CONTENTS OF MODULE
1	<p>UNIT-I Advertising – Meaning, evolution and its role in the marketing process - Legal, Ethical and Social aspects of advertising. Communication - processes of communication; integrated marketing communications, reasons for its growth and its role in branding.</p>
2	<p>UNIT-II The promotional mix; segmentation, Targeting and positioning and their role in promotion, Promotional objectives, determination, types and approaches, AIDA Model (Attention, Interest, Desire, Action), problems in setting objectives; Advertising budget, establishment and allocation, budgeting approaches.</p>
3	<p>UNIT-III Advertisement copy – meaning, concepts, components and types; The importance of creativity in advertising, creative strategy and process, implementation and evaluation</p>
4	<p>UNIT-IV Media Planning- Digital Media Planning, Display Advertising, Establishing Media objectives, Media strategies, Media mix, Reach Vs. Frequency, Creative aspects, budget considerations, Evaluation of Broadcast media, Print media, Support media, Internet and interactive media etc.; computers in Media planning, ATL (Above the line), TTL (through the line), BTL(Below the line).</p>
5	<p>UNIT-V Measuring the effectiveness of the promotional program, Advertising Research, Market testing, Testing via internet, Pre testing, Post testing, Laboratory Tests, Field tests, PACT (Positioning Advertising Copy Testing).</p>

TEXT BOOKS:

1. Chunawalla, S.A., Advertising, Sales and Promotion Management, Himalaya Publishing House, 2. Mohan, Manendra; Advertising Management, Tata McGraw Hill, New Delhi
3. S.K. Sarangi, Advertisement & Sales Promotion, Asian Books Private Limited.
4. Belch, George E. and Belch, Michael A.; Advertising and promotion, Tata McGraw Hill, New Delhi 5. Ogilvy David, Ogilvy on Advertising, London, Longman.
6. Jones, John Philip, What's in a brand, Tata McGraw Hill, New Delhi

Allied - III BANKING & FINANCIAL SERVICES

S.NO	CONTENTS OF MODULE
1	<p>Commercial banking – definition – classification of banking system– universal banking – functions – Role of commercial banks in economic development – central banking – definition – need – principles – central banking Vs commercial banking – functions and role – RBI- objectives – legal frame work. Opening bank accounts – type of bank accounts – KYC Norms - FDR- Pay-in-slip book, Withdrawal forms – special type of customers – bank lending</p> <p>– sources and factors of lending – Application procedure – Assessment and evaluation of customer profile and credit worthiness of the applicant for loan – Credit Informaton Bureau [CIB] - CIBIL Records and Reference.</p>
2	<p>Negotiable instruments – meaning – definition – types – distinction betweenCheque, promissory note and bills of exchange - CTS Cheques – meaning –advantages.</p> <p>Endorsement – meaning – types - Crossing – definition – need – types – dishonoring of a cheque – payment in a crossed cheque – material alteration – statutory protection.</p>
3	<p>Introduction to Financial Services - An Overview – functions – financialservices market – credit cards - features, benefits and drawbacks – Credit card frauds – Debit Cards: Concept and mechanism.</p> <p>E-banking – Internet banking – Internet banking Vs. traditional banking – Mobile banking – ATM- CDM - Electronic Funds Transfer (NEFT - RTGS – IMPS- SWIFT) – Security and safeguards in E-Banking- Indian Financial Network (INFINET) – IFSC - MICR – MMID.</p>
4	<p>Factoring - definition – mechanism – characteristics – types – advantages and disadvantages – players in factoring services – functions of a factor – factoring costs – factoring Vs bills discounting – cost – benefit analysis offactoring – Forfaiting (An Overview)</p> <p>Leasing - Concept – characteristics – types – financial lease Vs Operating lease – tests for financial lease - leasing process – services of a lessor – advantages – limitations – Sale and Lease back – concepts – tax implications.</p>
5	<p>Merchant banking - definition – functions – code of conduct – regulatoryframework.</p> <p>Mutual funds - definition – products and schemes (Types of Mutual Funds) – Advantages of MF's- working mechanism of mutual funds –regulatory structure of mutual funds in India - Asset Management Company (AMC) – SEBI requirements on AMC – functions of AMC — Association of Mutual Funds of India (AMFI).</p>

TEXT BOOKS:

- 1 Banking and Financial Systems– B. Santhanam (Margham Publishers)
- 2 Financial Services –B. Santhanam

REFERENCE BOOKS:

1. Banking Law Theory and Practice– Sundaram andVarshney –Sultan Chand
2. Banking Law Theory and Practice– S.N.Maheswari–KalyaniPublications
3. Khan, M.Y. Indian Financial System – Theory and Practice. VikasPublishing House
4. Kothari, Vinod Lease financing & Hire Purchase including consumer credit, Wadhwa and company

Latest edition of the books to be referred.

CORE - IX CORPORATE ACCOUNTING -II

S.No.	CONTENTS OF MODULE
1	<p>UNIT – I International Financial Reporting Standards [IFRS] – Meaning and Importance – Objectives, Applicability of IFRS in India.</p> <p>Financial Statements – Meaning, Objectives, Qualitative characteristics [Understanding, Relevance, Comparability, Reliability, true and fair view] of financial reporting information – Benefits of Financial reporting- Overview of Business Responsibility and Sustainability Reporting Introduction to AS 17- Segment Reporting- Simple problems.</p>
2	<p>UNIT – II Alteration of Share Capital [Consolidation, Sub-division, conversion of shares into stock and vice versa], Accounting treatment for Internal Reconstruction and Reduction of Capital. Preparation of revised and reduced Balance sheet.</p>
3	<p>UNIT – III Holding Company Accounts AS 21 – Capital profits and Revenue profits – Cost of control– Non controlling interest – Mutual Owings – Unrealized profit on stock – Revaluation of assets and Liabilities - Bonus issue out of pre-acquisition profits & Post acquisition profits, issue of dividend out of pre-acquisition profits & Post acquisition profits - Preparation of Consolidated Balance sheets.</p>
4	<p>UNIT – IV Accounting for Banking Companies – RBI’s Prudential Accounting Norms - Classification of Assets and provisioning [Basel III Norms] – Accounting for Rebate on Bills discounted – Preparation of Profit and Loss Account and Balance Sheet [as per 3rd Schedule of the Banking Regulation Act, 1949].</p>
5	<p>UNIT – V Accounting for Insurance companies-Computation of claims payable- Preparation of Revenue account, Profit and loss account and Balance sheet. Basics of Insolvency and Bankruptcy Code- Corporate insolvency resolution process [CIRP.</p>

TEXT BOOKS:

- Shukla, S. M. (2019) Practical Problems of Corporate Accounting. Sahitya Bhawan Publications, India. (ISBN: 978-93-5173-621-9)
- Shukla, S. M., & Gupta, K. L. (2021) Corporate Accounting. Sahitya Bhawan Publications, India. (ISBN: 978-93-5173-889-3)
- Hanif, M., & Mukherjee, A. (2020) Corporate Accounting. McGraw-Hill Education, New Delhi, India. (ISBN: 978-93-5260-556-9)
- Zad, N. S. (2021) MCQs on Corporate & Management Accounting (Theory and Problem Based MCQs). Taxmann's Publication, India. (ISBN: 978-93-9058-566-3)
- Jain, S. P., & Narang, K. L. (2015) Corporate Accounting. Kalyani Publishers, New Delhi, India. (ISBN: 978-93-2725-071-8)
- Gupta R. L., & Radhaswamy M. (2018). Advanced Accountancy, Vol. I. 13th Ed. Sultan Chand & Sons, New Delhi, India. (ISBN: 978-81-8054-699-0)
- Shukla, M. C., Gupta, S. C., & Grewal T. S. (2017). Advanced Accounts. 19 Ed. S. Chand Publishing, New Delhi, India. (ISBN: 978-93-5253-314-5)
- The Institute of Chartered Accountants of India. (2018). Intermediate (IPC) Course Study Material - Paper-1 Accounting. The Institute of Chartered Accountants of India (ICAI), New Delhi, India.

9. Maheshwari, S. N., & Maheshwari, Suneel K., & Maheshwari, Sharad K. (2018). Corporate Accounting. 6th Ed. Vikas Publishing House, Chennai, Tamil Nadu, India. (ISBN: 978-93-5271-858-0)

REFERENCE BOOKS:

1. Tulsian P. C. & Tulsian Bharat (2020). Tulsian's Principles and Practice of Accounting with Quick Revision Book. 5th Ed. CA Examination Series, MCGrawHill Education, New Delhi, India. (ISBN: 978-93-8981-169-8)
2. Mukherjee, Soumya., & Mukherjee, Kr. Abhik. (2019) Corporate Accounting. Oxford University Press, India. (ISBN: 978-01-9012-405-2)
3. Radhika, P., & Raman, Anita. (2018) Advanced Corporate Accounting. McGraw-Hill Publication, New Delhi, India. (ISBN: 978-93-5316-493-5)
4. IBBI (2020) Guidelines on Use of Caveats, Limitations and Disclaimers by the Registered Valuers in Valuation Reports. Insolvency and Bankruptcy Board of India, India. (Retrieved from URL: <https://ibbi.gov.in/>)

Note: Latest edition of the books to be referred

CORE X – INTERNATIONAL MARKETING

S.No.	CONTENTS OF MODULE
1	<p>UNIT-I Introduction to International Marketing – Meaning, Importance - Scope and challenges of international marketing - Recent trends and developments in international trade, protectionism, trade barriers, easing trade restrictions, role of the IMF and World Bank, WTO and TRIPS, TRIMS and liberalization of service industries. – International Marketing Environment- Political and legal systems – <i>*Culture and Business Customs</i>.</p>
2	<p>UNIT-II International Marketing Mix - International Research and Segmentation- Developing Global Products and Pricing - <i>*International Promotion and Advertising</i> - International Distribution Systems.</p>
3	<p>UNIT-III International Marketing Planning - Managing Systems for International Marketing - Reflection and Evaluation of the Endeavours - <i>*Assessing international market opportunities</i> - marketing research – International marketing management - planning and organization - Market entry strategies - export, joint ventures and direct investments.</p>
4	<p>UNIT-IV Global product management - <i>*standardisation vs. differentiation</i> - Product planning and development - Marketing industrial products and services globally - Pricing for international markets.</p>
5	<p>UNIT-V Global logistics management - International distribution systems - <i>*Global advertising and promotional strategies</i> - Sales management - Developing marketing strategies and programs for international markets</p>

TEXT BOOKS:

1. Philip R.Cateora and John L.Graham, International Marketing,McGraw-Hill10th Edn
2. Micheal R.Czinkota and Ilkka A.Ronkainen: Global Marketing, The Dryden Press
3. Terpstra & Sarathy: International Marketing, Thomson Press.
4. Daniels and Raderbaugh: International Business
5. Daniels, Raderbaugh & Sullivan: Globalisation and Business, Prentice-Hall India

CORE – XI BRAND MANAGEMNT

S.No.	CONTENTS OF MODULE
1	UNIT-I Introduction to Brands – What is a Brand – Brands Vs Products – Types of brands – Functions of branding – Brand attributes – Significance of branding to consumers & firms – Brand names
2	UNIT-II Brand Awareness –Types of Brand Awareness, Brand Image – Types of Associations, Brand Identity, Brand Personality – Steps of brand building – Defining and establishing brand values – Brand knowledge, Brand portfolios and market segmentation
3	UNIT-III Identifying and establishing brand positioning – Brand Leveraging and Brand Performance – Creating Core Brand Values – Building Branding Strategies – Brand Extensions, Brand Licensing, Franchising and Global Branding
4	UNIT-IV Brand equity – Customer based brand equity – Sources of brand equity – Measuring sources of brand equity and consumer mindset – Establishing a brand equity management system, Co-branding – Brand Rejuvenation and Re launch - Brand Audit - Brand Elements
5	UNIT-V The new competitive environment and branding – Designing & Sustaining Branding Strategies – Packaging design and branding for the consumer – Celebrity endorsements – Luxury brands

TEXT BOOKS:

1. Sunil B Rao, Md. Ghouse Basha T and D N Kumar (2018). Brand Management. Vision Book House.
2. Niraj Kumar & Mr. Paras Tripathi (2018) Brand Management, Himalaya Publishing House
3. K. Sasikumar & K.S. Chandrasekar (2015) Brand Management Practices - Issues and Trends, Himalaya Publishing House
4. S.A.Chunawalla (2018), Compendium of Brand Management. 5th Edition. Himalaya Publishing House

CORE – XII - CUSTOMER RELATIONSHIP MANAGEMENT

S.No.	CONTENTS OF MODULE
1	<p>UNIT-I Introduction to CRM - Meaning – Definition – CRM technology - components, customer life style Customer Loyalty – customer interaction- Customer Satisfaction Analysis – e – CRM – Meaning- <i>*features of e CRM</i> – Transformation from CRM to e-CRM – transformation process and benefits.</p>
2	<p>UNIT-II Communication in CRM – Communication Process – Customer Relationship Marketing – meaning, structure, process – Success Chain in CRM – Target Formulation – Customer Segmentation</p>
3	<p>UNIT-III Customer Loyalty - Meaning – Loyalty Matrix- building customer loyalty in CRM - marketing campaign, campaign planning and management, business analytic tools.</p>
4	<p>UNIT-IV Implementing CRM - Pre implementation, kick off meeting, requirements gathering, detailed proposal generation, development, training, roll out, ongoing support, system, follow up – Relationship marketing reward systems (An Overview).</p>
5	<p>UNIT-V Technology for CRM – Components – Creating value for customers – Customization of technology – critical areas – customer care – call centre – Technological solutions – Integration of ERP.</p>

TEXT BOOKS:

1. John Egan, “Relationship Marketing, Exploring Relational Strategies In Marketing”, Prentice Hall. 2.
- John Anton, “Customer Relationship Management”, Prentice Hall.
3. Jagdish N Sheth and Atul Parvatiyar, “Handbook of Relationship Marketing”, ResponseBooks,
4. Anderson, “Customer Relationship management”, Tata McGraw Hill,
5. David Strutton; Lou E. Pelton; James R. Lumpkin, “Marketing Channels: A Relationship Management Approach”, McGraw-Hill Higher Education.

CORE – XIII – INTERNSHIP

REQUIREMENT:

1. The candidate is required to undergo 1 Month internship with a business enterprise, preferably in the domain of Marketing, retail management, advertising, digital marketing, surveys and market feasibility companies, to gain exposure on the practical aspects of the marketing and its application in business.
2. The Report shall be submitted and evaluation of the report shall be in form of presentation and it shall be jointly evaluated by the internal and external examiners for the award of credit.

Guidelines to be followed:

- Internship shall be undertaken during the vacation in Semester – IV
- The student shall report his / her organization choice to the head of the department for approval and only after due approval, the internship shall be commenced.
- The student intern is expected to comply with the college code of conduct in all interactions with the intern organization.
- After the completion of internship, the certificate of completion issued by the organization concerned shall be submitted to the Head of the Department (within a week after the completion of the Internship) • Internship shall be restricted to the marketing specialization only.

The report shall be in the form of presentation to the Board of Examiners for the award of credits.

ALLIED - IV COMPANY LAW

S.No.	CONTENT OF MODULE
1	<p>UNIT – I Introduction- The Companies Act 2013 – Applicability Definition of Company – Characteristics – Kinds of Companies [including key amendments such as One person company, Small company, Dormant company, Associate company, Producer company], Introduction to Limited Liability Partnership – Distinction between LLP and Company. Formation of Company – Incorporation – Documents to be filed with Registrar – Certificate of Incorporation – promotion and commencement Memorandum of Association [MoA] & Articles of Association [AoA] - Doctrine of Constructive Notice- MoA Clauses - Alteration - Doctrine of Ultra Vires AoA – Contents –Alterations – Doctrine of Indoor Management – Distinction between MoA & AoA.</p>
2	<p>UNIT – II Prospectus –contents – Shelf Prospectus - Red herring prospectus – Abridged Prospectus- Golden rule of Legacy- Mis-statement in prospectus and their consequences Issue of securities- Public offer and private placement- Dematerialization & Dematerialization of securities- Allotment of Securities- Legal provisions governing allotment- Effect of irregular allotment- Share certificate and importance – Overview of Listing of securities and Listing , Obligatory and Disclosure Requirements [LODR]</p>
3	<p>UNIT – III Share Capital – Classification – Kinds of shares – Issue of shares at a premium, Prohibition of issue of shares at discount – Issue of sweat equity shares- Buy Back - Transfer and Transmission of shares- Procedure for transfer- Grounds for transmission- Distinction between transfer and transmission. Borrowing- Power of Company to borrow – Types of borrowing – <i>Ultra Vires</i> Borrowing – Debenture – Definition – Types – Difference between Debentures and Shares.</p>
4	<p>UNIT – IV Company management – Appointment of Key managerial personnel- Directors – Independent Directors – Women directors – DIN (Director Identification Number) – Disqualification –Maximum no. of directorship- duties – vacation – Resignation – Removal – Annual KYC of Directors [DIR-3 KYC] Dividend – Definition – Interest & Dividend- Types of Dividend-Provisions relating to declaration of dividend. Books of accounts – Legal Provisions- Financial year- Financial Statements – Annual Return –Statutory books – Auditor – Qualification & Disqualification – Appointment – Powers and duties – Rights- Audit as per Companies Act – Statutory, Cost audit, Internal audit – Overview of National Financial Reporting Authority [NFRA].</p>
5	<p>UNIT – V Meeting- Annual General Meetings - Extra Ordinary General Meeting – Board meeting –Virtual meetings- Notice – Quorum- Chairman of the meeting - Proxy - Voting and Poll -Resolution types – Minutes Member of a company –Modes of acquiring membership – Cessation of membership- Rights and liabilities of members. Winding up – Modes of winding up – Voluntary Liquidation process.</p>

TEXT BOOKS:a

- Kapoor, N. D. (2020) Company Law and Secretarial Practice. Sultan Chand & Sons, New Delhi, India. (ISBN: 978-93-5161-167-7)
- Shukla, S. M., & Jain, K. (2021) Company Law and Secretarial Practice. Sahitya Bhawan Publications, India. (ISBN: 978-81-9523-155-3)
- Gogna, P. P. S. (2016) A Textbook of Company Law. S. Chand Publishing, New Delhi, India. (ISBN: 978-93-5253-120-2)
- ICSI (2020). Company law Study Material for Executive Programme. Institute of Company Secretaries of India, New Delhi, India.

5. ICSI (2020). Company law Study Material for Professional Programme. Institute of Company Secretaries of India, New Delhi, India.

REFERENCE BOOKS:

1. Taxmann (2021) Companies Act 2013 – As Amended by the Companies (Amendment) Act 2020. Taxmann's Publications, New Delhi, India. (ISBN: 978-93-9058-594-6)
2. Gaffoor, P. M. S., & Thothadri, S. (2014) Company Law & Secretarial Practice II. Vijay Nicole Imprints Publication, Chennai, Tamil Nadu, India. (ISBN: 978-81-8209-368-3)

Note: Latest edition of the books to be referred

CORE –XIV - ENTREPRENEURIAL DEVELOPMENT

S.No.	CONTENTS OF MODULE
1	<p>UNIT I Entrepreneurship –Meaning – Origin, Overview of theories of Entrepreneurship, Entrepreneurial traits- Factors influencing Entrepreneurship – Contemporary entrepreneurship – Intrapreneur, Social entrepreneur, Multidisciplinary entrepreneur, International entrepreneurship, Cross border entrepreneurship. Women Entrepreneur- Role and way forward- Practical scenario. Start-ups- Difference between start up and Small business- Perfect time for start-up.</p>
2	<p>UNIT II Identification of Business Opportunities- Business Idea Generation- Business plan- Formulation, Components of ideal business plan & Evaluation– Setting up of management team Incubation centers – Meaning, Role & Importance. Project formulation stages- Feasibility Study - Marketing, Finance, Technology & Legal Formalities - Preparation of Project Report- Tools of Appraisal.</p>
3	<p>UNIT III Entrepreneurial Development Agencies – Ministry of skill development and entrepreneurship [MSDE]- National Council for Vocational Education & Training [NCVET], National Skill Development Corporation [NSDC], District Industries Centre [DIC] – Entrepreneurial Development Institute [EDI], National Institute of Entrepreneurship & Small Business Development [NIESBUD] Indian Institute of Entrepreneurship [IIE], Sector Skills Council [SSC], Overview of other Central and State agencies. Micro, Small and Medium Enterprises – Definition - Policy framework and support measures – Institutional Support [MUDRA Schemes – Shishu, Kishore, Tarun, Small equity bank, Industrial Associations]</p>
4	<p>UNIT IV Incentives & Schemes Short Term Training Schemes/Initiatives- Pradhan Mantri Kaushal Vikas Yojana (PMKVY), Pradhan Mantri Kaushal Kendras (PMKK), Jan Shikshan Sansthan (JSS), Capacity Building Scheme- Udaan - School Initiatives and Higher Education India- International Skill Centres (IISCs), Pre-Departure Orientation Training (PDOT), Long Term Training Schemes/Initiatives- Craftsmen Training Scheme (CTS), Crafts Instructor Training Scheme (CITS), Advanced Vocational training scheme [AVTS], Vocational training scheme for Women, STRIVE, SANKALP, Skill Loan Scheme, National Entrepreneurship Awards [NEA]</p>
5	<p>UNIT V Fund raising- Types of Investors- Angel, Seed, Crowd, Venture capital, Private equity funds- Identification of ideal funding method- Case study-(Uber, Zomato, Practo, PayTM, Zerodha, Redbus, Urban clap.</p>

TEXT BOOKS:

1. Khanka, S. S., (2015) Entrepreneurial Development. S. Chand & Co Publisher, New Delhi, India.
2. Suresh, Jayshree. (2017) Entrepreneurial Development. Margham Publication, Chennai. Tamil Nadu. India. (ISBN: 978-93-8143-011-8)
3. Bhatia, R. C. (2020) Entrepreneurship: Business and Management. Sultan Chand & Sons Publisher, New Delhi, India. (ISBN: 978-93-5161-172-1)
4. Gupta, C. B., & Khanka, S. S. (2017) Entrepreneurship & Small Business Management. Sultan Chand & Sons Publisher, New Delhi, India. (ISBN: 978-93-5161-094-6)
5. Sharma, Sangeeta. (2018) Entrepreneurship Development. PHI Learning, New Delhi, India. (ISBN: 978-81-2035-270-4)
6. Gupta, C. B., & Srinivasan, N. P. (2020) Entrepreneurial Development. Sultan Chand & Sons Publisher, New Delhi, India. (ISBN: 978-93-5161-132-5)

REFERENCE BOOKS:

1. Gupta, C. B. (2017) Entrepreneurship – Text and Cases. Sultan Chand & Sons Publisher, New Delhi, India. (ISBN: 978-93-5161-110-3)
2. Murthy, C. S. V. (2017) Small Scale Industries and entrepreneurial Development. Himalaya Publishing House, India. (ISBN: 978-93-5273-056-8)
3. Desai, Vasant. (2019) The Dynamics Of Entrepreneurial Development And Management. Himalaya Publishing House, India. (ISBN: 978-93-5097-028-7)

Note: Latest edition of the books to be referred

CORE – XV -MANAGEMENT ACCOUNTING

S.No.	CONTENTS OF MODULE
1	<p>UNIT-I Management Accounting – Meaning, Objectives, Functions, Significance and Limitations – Relationship between Management Accounting, Cost Accounting & Financial Accounting. Analysis and interpretation of Financial Statements- nature, objectives, and tools – methods - Comparative Statements, Common Size Statement and Trend Analysis.</p>
2	<p>UNIT-II Ratio analysis - interpretation, benefits and limitations. Classification of ratios – based on purpose, user, financial statements Computation of ratios including preparation of Income Statement and Balance sheet liquidity/ Solvency, [Current ratio, Quick ratio, Absolute liquidity ratio, Fixed Assets ratio, Debt- Equity Ratio, Proprietary ratio, Capital Gearing ratio] Profitability – Return on Capital Employed [ROCE]- Return on shareholder’s funds, Return on Equity Shareholder’s funds, Return on Total Assets, Gross Profit Ratio, Net Profit Ratio, Operating Ratio, Operating Profit Ratio, Earnings per Share [EPS], Price – Earnings Ratio [P/E Ratio], Pay-out ratio, Retained earning ratio, Dividend yield ratio, Interest Service coverage ratio, Debt service coverage ratio Turnover – Stock turnover, Debtors turnover, Creditors turnover, Fixed Assets turnover, Working capital turnover.</p>
3	<p>UNIT-III Cash Flow Statement (As per AS 3) – Objectives and Importance – Calculation of Cash from Operations – Preparation of Cash flow statement [Operating, Investing and Financing activity] under Indirect method.</p>
4	<p>UNIT-IV Budget and budgetary control- meaning, objectives, merits - Types of budgets- Preparation of Functional budgets [Material Procurement, Raw Materials Purchase Budget, Production, Production Cost Budget Sales, Overheads (Manufacturing OH, Sales OH), Cash], Fixed and flexible budgets- Introduction to Zero based budgeting [ZBB] Standard Costing – Meaning, Importance, Standard Costing Vs. Budgetary control, Advantages of Standard Costing – Computation of Material [Total, Price and Usage] and Labour [Total, Rate and Efficiency] Variances ONLY</p>
5	<p>UNIT-V Marginal Costing – Definition- Techniques- Cost Volume Profit Analysis - Break-Even Analysis - Break Even Chart - Differences between Absorption Costing and Marginal Costing- Determination of Cost and profit under Absorption Costing and Marginal Costing. Applications of Marginal Costing in Decision Making – Pricing Decision, Make or Buy, Accept or Reject Order, Key Factory analysis, Shutdown or continue, Sales mix decisions, exploring new markets and evaluation of Alternative choices.</p>

TEXT BOOKS:

1. Maheswari, S. N. (2015) Management Accounting. Sultan Chand Publications, New Delhi, India.
2. Srinivasan, N. P., & Murugan, Sakthivel M. (2018) Principles and Practice of Management Accounting. New Age International Publishers, India. (ISBN: 978-81-2243-078-3)
3. Khan, M. Y., & Jain, P. K. (2017) Management Accounting: Text, Problems and Cases. 7th Ed. McGraw-Hill Education, New Delhi, India. (ISBN: 978-93-5260-678-8)

4. Pillai, R. S. N., & Bagavathi, V. (2018) Management Accounting. S Chand & Co Publisher, New Delhi, India.
5. Prasath, Saravana. (2019) Advanced Management Accounting. Wolters Kluwer Publisers, India. (ISBN: 978-93-8933-504-0)
6. Sharma and Shashi K. Gupta- Management accounting, Kalyani Publishers

REFERENCE BOOKS:

1. Reddy, T. S., & Reddy, Hari Prasad Y. (2019) Management Accounting. Margham Publication, Chennai, Tamil Nadu, India.
2. Gupta, K. L. (2018) Management Accounting. Sahitya Bhawan Publications, Agra, India.
3. Tulsian, P. C., Tulsian, Bharat., & Tulsian, Tushar. (2020) Tulsian's Cost and Management Accounting with Quick Revision Book. McGraw-Hill Education, New Delhi, India. (ISBN: 978-93-8981-171-1)
4. Zad, N. S. (2021) MCQs on Corporate & Management Accounting Theory and Problem Based MCQs. Taxmann's Publication, New Delhi, India.

Note: Latest edition of the books to be referred

CORE – XVI PRINCIPLES OF FINANCIAL MANAGEMENT

S. No.	CONTENTS OF MODULE
1	UNIT-I Meaning, objectives and Importance of Finance – Sources of finance – Functions of financial management – Role of financial manager in Financial Management - Capital structures planning - Factors affecting capital structures – Determining Debt and equity proportion – Leverage concept – computation of Financial, Operating and Combined leverage, EBIT – EPS Analysis [Problems]
2	UNIT-II Capital Expenditure Control – Capital Budgeting Techniques – Pay-Back Period, Discounted Pay Back– Accounting Rate of Return (ARR) – Net Present Value (NPV) method – Internal Rate of Return (IRR), Profitability Index, Sensitivity Analysis – Risk Analysis, Decision Tree Analysis. [Problems]
3	UNIT-III Cost of capital – Cost of equity – cost of preference capital – Cost of debt – Cost of retained earnings – Weighted Average cost of capital (WACC) [Problems]
4	UNIT-IV Dividend policies – Factors affecting dividend policies - Dividend Models (Walter’s, Gordon’s, Modigliani Miller Hypothesis only. [Problems]
5	UNIT-V Working capital – components of working capital – working capital operating cycle – Factors influencing working capital –Forecasting of working capital requirement. [Problems]

TEXT BOOKS:

- Pandey, I. M. (2021) Financial Management. 25th Ed. Pearson Education, New Delhi, India. (ISBN: 978-93-9057-725-5)
- Berk, Jonthan., & Demarzo, Peter. (2016) Financial Management. Pearson Education, New Delhi, India. (ISBN: 978-93-3257-650-6)
- Rustagi, R. P. (2020) Taxmann's Fundamentals of Financial Management. Taxmann's Publication, New Delhi, India. (ISBN: 978-93-9012-836-5)
- Chandra, Prasanna. (2019) Financial Management, Theory and Practice. McGraw-Hill Education, New Delhi, India. (ISBN: 978-93-5316-652-6)
- Chandra, Prasanna. (2020) Fundamentals of Financial Management. McGraw-Hill Education, New Delhi, India. (ISBN: 978-93-8981-126-1)
- Tulsian, P. C., Tulsian, Bharat., & Tulsian, Tushar. (2020) Tulsian's Financial Management for CA Intermediate. McGraw-Hill Education, New Delhi, India. (ISBN: 978-93-8981-133-9)
- Jhabak, Pawan. (2015) Advanced Financial Management. Himalaya Publishing House, India. (ISBN: 978-93-5097-011-9)

REFERENCE BOOKS:

- Maheswari, S. N. (2018) Financial Management. Sultan Chand & Sons Publishers, New Delhi, India.
- Khan, M. Y., & Jain, P. K. (2018) Financial Management: Text, Problems and Cases. McGraw-Hill Education, New Delhi, India. (ISBN: 978-93-5316-218-4)
- Kishore, Ravi M. (2020) Taxmann's Financial Management-Theory/Problems/Cases. Taxmann's Publication, New Delhi, India. (ISBN: 978-93-8992-174-8)

Note: Latest edition of the books to be referred

ELECTIVE – 1 (A)

INCOME TAX LAW, THEORY & PRACTICE- I

S.No.	CONTENTS OF MODULE
1	UNIT – I Income Tax Act 1961 – Definition – Income, Person, Assessee, Assessment Year and Previous Year - Residential Status [Sec. 6] – Incidence of Tax [Sec. 5] – Incomes exempt from Tax [Sec. 10]- Heads of income [Sec. 14]- Gross Total income [Sec.80B (5)]- Agricultural income and its impact on income tax computation.
2	UNIT – II Salaries- Basic elements of salary- Definition [Sec.17(1)]– Basis of charge [sec. 15]- Tax treatment of Provident Fund, Gratuity, Leave salary encashment, Commutation of pension, Allowances, Perquisites, Profit in lieu of salary Sec.17(3) – Deduction under Sec.16 - Computation of income from salary
3	UNIT – III House property- Chargeability [Sec.22]- Computation of Income from House Property – Let-out property [Sec. 23(1)] – Self occupied property [Sec23(2)(a)] -Unoccupied property [Sec23(2)(b)]- Deductions from house property [Sec. 24] – Recovery of unrealized rent and arrears rent [Sec. 25 A]– Treatment of Loss from house property under various circumstances.
4	UNIT – IV Meaning of business and Profession- Chargeability [Sec.28]- Computation of profits and gains of business and profession – Admissible deductions [Sec. 30, 31] – Specific Disallowances – Depreciation [Sec.32] – Treatment of Loss under business and profession.
5	UNIT – V Central Board of Direct Taxes [CDBT] – Powers of Board, Income tax authorities – Role and Powers – Types of Assessment [Self-Assessment, Best Judgement Assessment, Scrutiny and Re-assessment] - Procedure for assessment – PAN (Permanent Account Number).

TEXT BOOKS:

1. Mehrotra, H. C., & Goyal, S. P. (2021) Income Tax. Sahitya Bhawan Publication, Agra, India. (ISBN: 978-93-5173-522-9)
2. Singhanian, Vinod K., & Singhanian, Monica. (2021) Students' Guide to Income Tax Including GST - Problems & Solutions. Taxmann's Publication, India. (ISBN: 978-81-9493-975-7)
3. Mittal, Preeti Rani., & Bansal, Anshika. (2021) Income Tax - Law and Practice, Sultan Chand & Sons Publisher, New Delhi, India. (ISBN: 978-93-5161-191-2)
4. Gaur, V. P., Narang, D. B., Gaur, Puja., & Puri, Rajeev. (2021) Income Tax Law and Practice. Kalyani Publishers, New Delhi, India. (ISBN: 978-81-9467-500-6)
5. Reddy, T. S., & Reddy, Hari Prasad Y. (2021) Income Tax Theory, Law and Practice. Margham Publication, Chennai, Tamil Nadu, India.

REFERENCE BOOKS:

1. Singhanian, Vinod K., & Singhanian, Kapil. (2021) Taxmann's Direct Taxes Law & Practice. Taxmann's Publication, India. (ISBN: 978-93-9058-583-0)
2. Gabhawala, Mahendra B., Gabhawala, Aprameya M., Gabhawala, Milinda A., Gabhawala, Arpita M., Shah, Aparajita V. (2021) Direct Taxes Ready Reckoner With Tax Planning. Bharat Law House Publications, India.

3. Ahuja, Girish., & Gupta, Ravi. (2021) Practical Approach to Direct & Indirect Taxes. Commercial Law Publishers, India. (ISBN: 978-93-9030-368-7)

Note: Latest edition of the books to be referred

**ELECTIVE - I
(B) INDUSTRIAL MARKETING**

S.No.	CONTENTS OF MODULE
1	UNIT – I Industrial Marketing - Difference between Consumer and Industrial Marketing - * <i>Nature of Industrial Marketing</i> - Understanding Industrial Markets and Environment.
2	UNIT – II Nature - Positioning - Buyer, Seller Relationship - Industrial Market Research – Marketing Intelligence. . .
3	UNIT – III Industrial Consumers - Buyer motives - Buyer temperament - The Special case of Purchasing by Public Institutions - Buyer characteristics - * <i>Customer types</i> - Buyer population - Size - Distribution - Types of Purchasing organization - Business and Institutional buyers - Government buyer.
4	UNIT – IV Marketing Strategy - Formulating strategy - Product development - Determinants of Product mix - Industrial Marketing Channels - Industrial Pricing - Decisions - The Promotional component - * <i>Advertising - Personal Selling and Sales Promotion.</i>
5	UNIT – V Strategic Goals - Identifying marketing opportunities - Goals based on market share and on sales forecast - Marketing budget - Process of control - Comparing Standards and Performance - * <i>Corrective action</i> - Problems in Industrial Selling and Marketing

TEXT BOOKS:

1. Krishna K Havaldar, Industrial Marketing, SAGE Publishers.
2. Richard M.Hill,Ralph S.Alexander,James S.Cross,I ndustrial Marketing ,A.I.T.B.S Publishers, NewDelhi. 3. Michael D.Hutt and T.V. Spech, Industrial Marketing Management, The Dryden Press, NewYork 4. Boland, R.G.A.and Oxtoby. R.M, Industrial Marketing Languages and Concepts.

ELETIVE – 1
(C) RETAIL MARKETING

S.No.	CONTENTS OF MODULE
1	<p>UNIT – I Introduction to Retailing – Retailing in India - Significance of retail industry - Marketing retail equations - new role of retailer - <i>*Indian retail scenario and its future prospects</i>. Retail life cycle – Retail value chain</p>
2	<p>UNIT – II Retail Formats - Classification of retail stores - The role of franchising in retail - The factors influencing retail shopper - Store Locations, importance of store locations, types of locations, steps involving in selection of store, <i>*Retail Store Design & Visual Merchandising</i>. Understanding the Retail Consumers, Consumer decision making process, the use of market research as a tool for understanding markets and consumers</p>
3	<p>UNIT – III Retail Pricing – Meaning, factors affecting price, <i>*elements of retail price</i>, developing a pricing strategy, adjustment to retail price Retail Merchandising, Meaning, Evolution, process of merchandise buying- Role of merchandiser- Retail sourcing Merchandise planning</p>
4	<p>UNIT – IV Servicing the Retail Customer Retail Communication - The concept of customer service, the gaps in customer service, methods and tools available for encouraging loyalty, <i>*role of retail sales person in customer service</i></p>
5	<p>UNIT – V Retail Management and IT - <i>*Role and importance of IT</i> - application of IT- recent developments in retail channel. E-tailing- online shopping- difference between store shopping and online shopping</p>

.TEXT BOOKS

1. Berman , Barry and Joel Evans, Retail Management
2. Cooper, J., Strategy planning in Logistics and Transportation
3. Cox, Roger and Paul Brittain, Retail Management
4. Levy & Weitz, Retailing Management
5. Philip Kotler , Marketing Management

OPEN ELECTIVE – SOCIAL MEDIA MARKETING

(FOR OTHER DEPARTMENT)

CONTENTS OF MODULE

S.No.	CONTENTS OF MODULE
1	UNIT – I What Is SMM – Adv & Dis Adv – Types of social media platforms – Content platforms & advertising platforms – Roles of SMM in Ecommerce marketing
2	UNIT – II Facebook Marketing – What are Facebook pages & profiles – Facebook ads – Facebook ads manager – Target audience – how to optimize your target audience
3	UNIT – III LinkedIn – How to develop a good LinkedIn profile - Profiles, Pages, Groups, and a Social Rolodex – LinkedIn ads manager
4	UNIT – IV Instagram – why do we need an Instagram account – Instagram for business – Instagram Ads and targeting – Personal vs business insta account – Instagram captions and hashtags – sponsored posts – convert Instagram followers to sales and leads
5	UNIT – V YouTube - YouTube channels – YouTube marketing – types of ads on YouTube – what type of platform is Pinterest – basics of Pinterest – how to generate leads from Pinterest and convert sales

TEXT BOOKS:

1. Digital Marketing for Dummies, Ryan Deiss and Russ Hennesberry
2. Puneet Bhatia (2018) Fundamentals Of Digital Marketing, Pearson Publication
3. Google Adwords for Beginners: A Do-It-Yourself Guide to PPC Advertising, CoryRabazinsky
4. Seema Gupta (2018) Digital Marketing, Tata Mc GrawHill

CORE – XVII COST ACCOUNTING

Sl No	CONTENTS OF MODULE
1	<p>UNIT – I COST ACCOUNTING</p> <p>Definition, meaning, scope, objectives, Significance- Relationship between Financial, Cost, Management Accounting – Terminology- Cost unit, Cost centre, Cost object, Cost driver.</p> <p>Classification of cost [CAS-1] - Elements of Cost and Preparation of Cost Sheets, responding to Cost sheet and Tenders [Financial bid]</p> <p>Overview of integrated and non-integrated accounts - Reconciliation between Cost accounting records with Financial books.</p>
2	<p>UNIT – II MATERIAL COST [Introduction to CAS 6]</p> <p>Material control system- Objectives & requisites, elements of material control- Terminology- Bill of material, Purchase requisition, Material requisition note, Stores record & Ledger- Purchase order- Goods received note- Bin card.</p> <p>Techniques of Material Control – Perpetual inventory system, ABC Analysis, JIT</p> <p>Computation of Economic Ordering Quantity, Estimation of Maximum, Minimum and Reordering levels – Methods of Pricing Issues (FIFO, Weighted average methods only).</p>
3	<p>UNIT – III EMPLOYEE/ LABOUR COST [Introduction to CAS 7]</p> <p>Classification of labour costs, Time Keeping – Time booking – Methods of Remuneration – Time Rate System – Piece rate system - Incentive schemes – Differential piece rate (Taylor’s, Merrick’s,) Premium Bonus plans (Halsey, Halsey Weir, Rowan Plans only)</p> <p>Labour turnover – Meaning, causes, Measurement of labour turnover (Addition, Separation, Replacement, Flux)- Treatment of specific items of employee cost (Supervisors salary/ Foreman’s salary, Statutory Bonus, Leave travel assistance, Night shift allowance, Fringe benefits, Holiday wages & Attendance bonus, Employer’s contribution towards retirement)</p> <p>Computation of employee cost, Cash required for payment of wages- Treatment of idle time and over time.</p>
4	<p>UNIT – IV OVERHEADS [Introduction to CAS 3]</p> <p>Definition of Overhead, Meaning, Classification, Overhead Accounting – Allocation, Apportionment & Reapportionment and its methods</p> <p>Absorption of Overheads – Computation of overhead recovery rates Direct Material cost, Direct wages, Prime cost, Direct Labour Hour, Machine Hour)</p> <p>Machine Hour Rate- Simple and Comprehensive Machine Hour Rate.</p>
5	<p>UNIT – V METHODS OF COSTING</p> <p>Job Costing- Preparation of Job cost sheet and Job cost ledger</p> <p>Batch Costing- Computation of Economic Batch Quantity only</p> <p>Contract Costing – Preparation of Contract ledger, Contractee’s account only</p> <p>Process Costing – Normal loss and abnormal loss (Excluding Inter process profit and Equivalent production)</p> <p>Service Costing- Transport and Cinema theatre only.</p>

TEXT BOOKS:

1. Shukla, M. C., Gupta, M. P., & Grewal, T. S. (2019) Cost Accounting. S Chand Publisher, New Delhi, India. (ISBN: 978-93-5283-635-2)
2. Tulsian, P. C., & Tulsian, Bharat. (2017) Cost Accounting for CA-IPC (Group-I). S Chand Publisher, New Delhi, India. (ISBN: 978-93-5253-336-7)
3. Jain, S. P., Narang, K. L., Agrawal, Simmi., & Sehgal, Monika. (2019) Cost Accounting: Principles and Practice. Kalyani Publishers, New Delhi, India. (ISBN: 978-93-8947-786-3)

4. Thothadri, S., Nafeesa, S., & Jalalutheen, R. B. S. A. (2019) Cost Accounting. McGraw-Hill Education, New Delhi, India. (ISBN: 978-93-5316-692-2)
5. Hanif, M. (2017) Modern Cost and Management Accounting. McGraw-Hill Education, New Delhi, India. (ISBN: 978-00-7014-493-4)
6. Cost Accounting (Paper-8), The Institute of Cost Accountants of India.
7. Cost & Management accounting (Paper-3 Intermediate), The Institute of Chartered Accountants of India.

REFERENCE BOOKS:

1. Bhalla, Kapileshwar., & Sharma, Parveen. (2020) Problems and Solutions in Cost and Management Accounting for CA Intermediate. McGraw-Hill Education, New Delhi, India. (ISBN: 978-93-9018-539-9)
2. Reddy, T. S., & Reddy, Hari Prasad Y. (2020) Cost Accounting. Margham Publications, Chennai, Tamil Nadu, India.
3. Arora, M. N. (2021) Cost Accounting: Principles and Practice. 13th Ed. Vikas Publishing, Chennai, Tamil Nadu, India. (ISBN: 978-93-5453-026-5)

Note: Latest edition of the books to be referred

e-resources

<https://icmai.in/upload/Students/Syllabus2016/Inter/Paper-8-Feb-2022.pdf>

<https://icmai.in/CASB/casb-resources.php>

https://www.icai.org/post.html?post_id=17759

CORE – XVIII SERVICES MARKETING

S.No.	CONTENTS OF MODULE
1	UNIT-I Introduction – evolution and growth of service sector - characteristics of services - <i>*Distinction between goods and services</i> - classification of services.
2	UNIT-II Service Marketing Mix — Elements: Service Products, Pricing in Services, Service Promotion. Place in Services, and People in Services, Managing Service Quality, Relationship Marketing — Concept, - Application - Marketing Strategy.
3	UNIT-III Cost of services, Pricing – objectives of pricing – cost based pricing – monetary and non monetary costs – value based pricing – pricing tactics – applications of pricing. Promotion – designing the promotional mix – <i>*personal selling – advertising – sales promotion</i> – publicity and public relations – Service location – factors affecting choice of service location – Distribution – methods of distributing services – challenges in distribution of services.
4	UNIT-IV Place -Service distribution - components of service delivery system - potential management - problems associated with services delivery. Physical Evidence- concept of Physical Evidence, importance, types of Physical Evidence in various services – designing physical evidences for services.
5	UNIT-V Marketing of Services – Banking Services – Financial Services – Insurance Service Marketing - Application of Service Marketing to Hospitals & Health care industry - Tourism and telecommunication services – Educational Institutions.

TEXT BOOKS

1. Valarie. A. Zeithaml, Service Marketing, Tata Mc Graw Hill, 2000.
2. Christopher Lovelock, Service Marketing, Pearson Education Asia, 2000
3. Helen Woodruff, Services Marketing, Macmilan India Limited
4. Govind Apte, Services Marketing, Oxford University Press India
5. L . Natarajan, Services Marketing, Margham Publications, Chennai

CORE – XIX – MARKETING RESEARCH AND INFORMATION SYSTEMS

S.No.	CONTENTS OF MODULE
1	UNIT – I The Marketing Research System - Definition of MR - Basic and Applied Research – the Research Process – Types of Research - Steps in MR Process - Research Design – <i>*Data Sources</i> - Marketing Information System.
2	UNIT – II Sampling – Simple and Complex Sampling Procedures - Stratigical, Systematic, Area, Random-Digit dialling - <i>*Sample Size - Sampling Errors.</i>
3	UNIT – III Factors in Measurement - Concepts of Validity and Reliability - Attitude Measurement - <i>*Scaling Procedures</i> - Casual Designs – Four Design Procedures.
4	UNIT – IV Data Collecting Methods - Field Operations - Errors and Difficulties - Data Processing, Coding and Editing.
5	UNIT – V Data Analysis - Univariate, Bivariate, Multivariate -Hypothesis Testing – <i>*Descriptive and Inferential Statistics</i> - Anova, Ancova, Manova, Factor, Cluster, Discriminant Analysis - Report Writing - Presentation of Data - Diagrammatic – Pareto analysis – Ishikawa diagrams.

TEXT BOOKS:

1. Naresh K Malhotra: Marketing Research, An applied orientation, Pearson Education Asia.
2. Thomas C. Kinnear & James R. Taylor: Marketing Research
3. Aaker, Kumar & Day: Marketing REsearch, John Wiley & Sons
4. Boyd, Westfall & Stasch: Marketing Research – Text and cases, Richard D Irwin Inc.,AITBS
5. Paul E. Green & Donald S Tull: Research for Marketing Decisions.

CORE XX – SALES AND DISTRIBUTION MANAGEMENT

S.No.	CONTENTS OF MODULE
1	<p>UNIT – I Sales Management and Personal Selling: Objectives and sales management, sales executive as a coordinator, sales management and control , sales organisation - it's purpose , setting up a sales organisation , types of sales organisation . Objectives of personal selling, analysing market potential, sales potential and sales forecasting methods, determining sales related marketing policies - product policies, distribution policies & pricing policies</p>
2	<p>UNIT – II Sales Operations: Sales budget , sales territories , sales Quota's , control of sales , *<i>sales meeting and sales contest</i>, organizing display , showroom and exhibitions.</p>
3	<p>UNIT – III Salesmanship & Sales Force Management: Sales manager- Qualities and functions, *<i>types of salesman, prospecting</i> , pre-approach & approach , selling sequence , psychology of customers . Sales force Management - Recruitment & selection, training, formulation & conduction of sales training programme, motivation, compensation, evaluation and supervision of sales personnel .</p>
4	<p>UNIT – IV Physical Distribution - Participants in the physical distribution function, the environment of physical distribution – Channel Design strategies and structures, *<i>selecting channel members</i>, setting distribution objectives and tasks – Target markets and channel design strategies.</p>
5	<p>UNIT – V Managing the marketing channel - Product, Pricing and Promotion issues in channel Management and Physical Distribution – Motivating channel members – Evaluating channel member performance – Vertical marketing systems – Retail co-operatives, *<i>Franchise systems and corporate marketing systems</i>, introduction to e-Commerce and e retailing as a channel of distribution.</p>

TEXT BOOKS:

1. P.Venugopal, Sales and Distribution Management: An Indian Perspective, SAGE
2. T.K. Panda & Sunil Sahadev, Sales and Distribution Management, Oxford
3. Krishna Havaldar, Sales & Distribution Management, TATA Mc Graw Hill
4. Bert Rosenbloom: Marketing Channels – A Management View, Dryden Press.
5. Still , Cundiff & Govani, Sales management & Case

CORE – XXI – PROJECT AND VIVA VOCE

(1) Project Work is an integral part of B. Com (Marketing Management) Degree Course. It is a sort of job testing programme designed to bridge the gap between theory & practice and create a natural interest in the practical aspects of the Marketing domain so as to stimulate trainee's desire to face its challenges and problems.

(2) The project work shall broadly relate to

- a. Marketing Practice
- b. Logistics & Supply Chain Management
- c. Marketing of Services
- d. Internet & Digital Marketing
- e. Customer Relationship Management.

The above domains are not exhaustive. Students can choose any domain related to the marketing management.

(3) The students should submit a project report in the sixth semester during the last week of February. Project Work Evaluation & Viva Voce examinations shall be conducted during March. The report shall not exceed 50 typed pages, excluding tables, figures, bibliographies and appendices.

(4) The paper on Institutional Training shall carry hundred marks divided as follows:

- Project Report - 50 Marks
- Viva Voce - 30 Marks
- Internal Marks - 20 Marks

(5) The Evaluation of project Reports and Viva voce shall be coordinated by the H.O.D. and Senior Faculty members of the department along with external examiners appointed. The external examiner in consultation with internal examiner should conduct Viva-Voce and evaluate the report.

(6) The decision of the Head of the Department shall be final and binding on the student with respect to the project work

Elective – II
(A) INCOME TAX LAW, THEORY & PRACTICE- II

S.No.	CONTENTS OF MODULE
1	UNIT – I Capital Assets – Basis of charge – Definition [Sec.2(14)]- Types of Capital asset- Transfer [Sec.47]- Computation of Capital Gains [Sec.48] – Cost of Acquisition – Exemption of Capital Gains [Sec.54, 54B, 54D, 54EC, 54EE, 54F]– Treatment of Loss under Capital Gains.
2	UNIT – II Income from Other Sources – Chargeability [Sec.145]- Casual Income [Sec.56(2)(ib)]- Gift [Sec. 56(2)(x)]- Dividend [Sec.2(22)] – Interest on Securities [Sec. 56(2)(id)]- Family pension – Deduction from Income from Other Sources – Treatment of Loss under Other Sources.
3	UNIT – III Provisions relating to income of other persons to be clubbed in the Total Income of Assessee– Provisions relating to Set-off & carry forward and Set-off of Losses.
4	UNIT – IV Deductions in respect of certain payments [Chapter VIA] – 80C, 80CCC, 80CCD(1), 80CCD(1B), 80CCD(2), 80D, 80DD, 80DDB, 80E, 80EE, 80EEA, 80EEB, 80G, 80GG, 80GGA, 80GGC, 80TTA, 80TTB, 80U – Deduction in respect of income – Simple problems pertaining to computation of tax payable [Individuals only] Computation of Tax payable under old regime and New Regime [Sec.115BAC]
5	UNIT – V Meaning of TDS, TCS, Advance tax, Self- assessment tax- Modes of remittance of tax- Rates of TDS for Sec. 194A, 194C, 194J, 194H, 194I] Income Tax Portal – Annual Information Statement [AIS], TRACES Portal – 26AS e-filing of income tax returns- ITR 1,2,3,4 - e-verification of returns- Methods and modes- Procedure for e-assessment- meaning and process

TEXT BOOKS:

- Mehrotra, H. C., & Goyal, S. P. (2021) Income Tax. Sahitya Bhawan Publication, Agra, India. (ISBN: 978-93-5173-522-9)
- Singhania, Vinod K., & Singhania, Monica. (2021) Students' Guide to Income Tax Including GST - Problems & Solutions. Taxmann's Publication, India. (ISBN: 978-81-9493-975-7)
- Mittal, Preeti Rani., & Bansal, Anshika. (2021) Income Tax - Law and Practice, Sultan Chand & Sons Publisher, New Delhi, India. (ISBN: 978-93-5161-191-2)
- Gaur, V. P., Narang, D. B., Gaur, Puja., & Puri, Rajeev. (2021) Income Tax Law and Practice. Kalyani Publishers, New Delhi, India. (ISBN: 978-81-9467-500-6)
- Reddy, T. S., & Reddy, Hari Prasad Y. (2021) Income Tax Theory, Law and Practice. Margham Publication, Chennai, Tamil Nadu, India.

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- Singhania, Vinod K., & Singhania, Kapil. (2021) Taxmann's Direct Taxes Law & Practice. Taxmann's Publication, India. (ISBN: 978-93-9058-583-0)
Gabhawala, Mahendra B., Gabhawala, Aprameya M., Gabhawala, Milinda A., Gabhawala, Arpita M., Shah, Aparajita V. (2021) Direct Taxes Ready Reckoner With Tax Planning. Bharat Law House Publications, India.

ELECTIVE - II
(B) AUDITING & ASSURANCE

S.No.	CONTENTS OF MODULE
1	<p>UNIT – I Meaning and definition of auditing – Objectives and Significance – Scope of audit – classifications of audits- Statutory audit, Cost Audit, Secretarial audit, Special audits- Inventory audit, Concurrent audit. Audit Engagement and Planning- Audit programme– Audit Documentation- Audit evidence– Audit notebook- Audit working papers. Audit Risk, Assessment of Audit risk- Test checking and Routine checking - Internal control, Techniques for evaluation of internal control system. Application of technology in audit and audit trail- Emerging areas – Information system and Security audit- Forensic audit-Corporate Governance audit- Social audit.</p>
2	<p>UNIT – II Brief introduction to audit standards- Elements of system of quality control [SQC 1], SA 200- Overall objectives of the independent auditor and the conduct of audit in accordance with Standards on Auditing, SA 210- Agreeing the terms of audit engagements, SA 220- Quality Control for an auditor of financial statements, SA 230- Audit documentation, SA 300- Planning an audit of financial statements.</p>
3	<p>UNIT – III Company Auditor- Qualification and disqualification - Appointment of auditors – ceiling on the number of Auditor ship - Removal/ Resignation of auditor – Remuneration - Auditors lien – Rights, powers and Duties of auditors- Branch audit, Joint audit- CARO requirements.</p>
4	<p>UNIT – IV Audit of items of financial statements- Sale and service income, other income [Interest, rent, dividend, Net gain/ loss on sale of investments etc.], Purchases, employee benefit expenses, Finance cost, Depreciation and amortization, Other operating and Non-operating expenses. Audit of share capital, reserves and surplus, Long term borrowings, Short term borrowings, Current liabilities and provisions, Property, plant and equipment, Loans and advances, Investments (Current and Non-Current), Current assets</p>
5	<p>UNIT – V Audit Report – Preparation and Presentation- Basic elements- SA 700- Forming an opinion and reporting on financial statements, Types of Opinion- Modified opinion, Qualified opinion, Adverse opinion, Disclaimer of opinion. SA 706- Emphasis of matter paragraphs and other matter paragraphs in the independent auditors’ report- An overview of Independent auditor’s report and its presentation.</p>

TEXT BOOKS:

1. Agarwal, O. P. (2014) Auditing. Himalaya Publishing House, India. (ISBN: 978-93-5142-848-0)
2. Kumar, Pavan K. C. H. (2013) CA-IPCC Auditing and Assurance. S Chand Publisher, New Delhi, India. (ISBN: 978-81-2199-830-7)
3. Saxena., Appannaiah., & Reddy. (2010) Auditing-I (Including Skill Development). Himalaya Publishing House, India. (ISBN: 978-93-5024-039-7)
4. Pagare, Dinkar. (2020). Principles and Practice of Auditing. Sultan Chand & Sons Publisher, New Delhi, India. (ISBN: 978-93-5161-170-7)
5. Tandon, B. N., Sudharsnam, S., & Sundharabahu, S. (2020) A Hand Book of Practical Auditing, 15th Ed. S Chand Publisher, New Delhi, India. (ISBN: 978-81-2192-041-4)
6. Saxena, R. G. (2020) Principles and Practice of Auditing. Himalaya Publishing House, India. (ISBN: 978-93-5299-335-2)

7. Jena, Biswa Mohana., & Satapathy, Sanjay Kumar. (2019) Principles and Practices of Auditing. Himalaya Publishing House, India. (ISBN: 978-93-5299-421-2)
8. Natrajan, L. (2016) Practical Auditing. Margham Publications, Chennai, Tamil Nadu, India. (ISBN: 978-93-8324-276-4)
9. ICAI Study material on Auditing for intermediate Course

REFERENCE BOOKS

1. Zad, N. S. (2019) Company Accounts & Auditing Practices. Taxmann's Scanner Publication, India.
2. ICAI (2020) Auditing and Assurance - Study Material - Paper-6. The Institute of Chartered Accountants of India Publications, New Delhi, India.
3. Chhabra, Sanjay., Talukder, A. K., & Pandey, S. K. (2015) Advanced Auditing. Himalaya Publishing House, India. (ISBN: 978-93-5202-282-3)

Note: Latest edition of the books to be referred

ELECTIVE – II
(C) CONSUMER BEHAVIOUR

S.No.	CONTENTS OF MODULE
1	<p>UNIT – I Consumer Behaviour - An overview – Nature, Scope & Applications. traditional models of consumer behaviour – learning models – Psychoanalytical model – Sociological model- Economic model – Contemporary Models of consumer behaviour -Engel-kollat-Blackwell Model-Hawkins Stern Impulse Buying Model-Black box model of consumer behaviour</p>
2	<p>UNIT – II Environmental influences on consumer behaviour – <i>*Cultural influences</i> – Social class, reference groups and family influences - Opinion leadership and the Diffusion of innovations – Marketing implications of the above influences.</p>
3	<p>UNIT – III Psychological influences on consumer behaviour – Consumer perceptions, learning, attitudes, <i>*motivation and personality</i> – psychographics, values and lifestyles.</p>
4	<p>UNIT – IV Strategic marketing applications – Market segmentation strategies – Positioning strategies for existing and new products, Re-positioning, perceptual mapping – Marketing communications – Source, message and media effects. Store choice and shopping behaviour – In-Store stimuli, store image and loyalty. Consumerism – <i>*Consumer rights and Marketers ‘responsibilities</i></p>
5	<p>UNIT – V The Borderless Consumer Market and buying behaviour – Consumer buying habits and perceptions of emerging non store choices – Research and applications of consumer responses to direct marketing approaches – <i>*Issues of privacy and ethics</i>- Satisfaction & Value Post–purchase Processes, Satisfaction and retention, Quality and satisfaction</p>

TEXT BOOKS:

1. Suja R Nair (2018). Consumer Behaviour and Marketing Research, Himalaya Publishing House
2. David Loudon and Albert J Della Bitta (Reprint), Consumer Behavior, 4th edition. , Tata Mcgraw Hill
3. Henry Assael: Consumer Behaviour & Marketing Action, Kent Publishing Co.
4. Berkman & Gilson: Consumer Behaviour –Concepts and Strategies, Kent Publishing Co.
5. Bennet and Kassarjian: Consumer Behaviour, Prentice Hall of India.