Revised Common Framework for B.Com under CBCS for Colleges in Andhra Pradesh (A.P. State Council of Higher Education) w.e.f. 2015-16 (Revised in April, 2016)

B.Com - Semester -I

Sl. No.	Course	Name of the subject	Total Marks	Mid. Sem. Exam*	Sem. End Exam	Teaching Hours**	Credits
1.	Second	English	100	25	75	4	3
	Language						
2.	First	(Tel/Hindi/Urdu/Sans)	100	25	75	4	3
	Language						
3.	Foundation	HVPE (Human Values &	50		50	2	2
	Course -1	Professional Ethics)					
4.	Foundation	Environmental Studies	50		50	2	2
	Course- 2						
5.	DSC 1 A	Fundamentals of Accounting-I	100	25	75	5	4
6.	DSC 2A	Business Organization	100	25	75	5	4
7.	DSC 3 A	Business Economics-I	100	25	75	5	4
Total			600	125	475	27	22

^{*} At the college (The marks split between formal test and co-curricular activities may be decided by the University concerned)

B.Com - Semester - II

Sl. No.	Course	Name of the subject	Total Marks	Mid. Sem. Exam	Sem. End Exam	Teaching Hours**	Credits
1.	Second Language	English	100	25	75	4	3
2.	First Language	(Tel/Hindi/Urdu/Sans)	100	25	75	4	3
3.	Foundation Course -3	ICT-1 (Information & communication Technology)	50		50	2	2
4.	Foundation Course-4	Communication & Soft Skills-1	50		50	2	2
5.	DSC 1 B	Fundamentals of Accounting-II	100	25	75	5	4
6.	DSC 2 B	Business Environment	100	25	75	5	4
7.	DSC 3 B	Business Economics-II	100	25	75	5	4
Total	•		600	125	475	27	22

^{**} Syllabus size shall be in accordance with the No. of teaching hours.

B.Com- Semester – III

Sl. No.	Course	Name of the subject	Total Marks	Mid. Sem. Exam	Sem. End Exam	Teaching Hours**	Credits
1.	Second Language	English	100	25	75	4	3
2.	First Language	(Tel/Hindi/Urdu/Sans)	100	25	75	4	3
3.	Foundation Course- 5	ICT – 2	50		50	2	2
4.	Foundation Course-6	Communication & Soft Skills-2	50		50	2	2
5.	DSC 1 C	Corporate Accounting	100	25	75	5	4
6.	DSC 2 C	Business Statistics	100	25	75	5	4
7.	DSC 3 C	Banking Theory & Practice	100	25	75	5	4
Total	1	•	600	125	475	27	22

B.Com -Semester - IV

		D.Com -Sch	ilester i i				
Sl. No.	Course	Name of the subject	Total Marks	Mid. Sem. Exam	Sem. End Exam	Teaching Hours**	Credits
1.	Foundation Course-7	Communication & Soft Skills-3	50		50	2	2
2.	Foundation Course-8	Analytical Skills*	50		50	2	2
3.	Foundation Course-9	Entrepreneurship Education**	50		50	2	2
4.	Foundation Course-10	Leadership Education***	50		50	2	2
5.	DSC 1 D	Accounting for Service organizations	100	25	75	5	4
6.	DSC 2 D	Business Laws	100	25	75	5	4
7.	DSC 3 D	Income Tax	100	25	75	5	4
Total		•	500	75	425	23	20

^{*} To be taught by Maths/Statistics teachers (and may be partly by English Teachers)

** To be taught by Commerce Teachers

*** To be taught by Telugu Teachers

Table-5: B.Com -Semester - V

Sl. No.	Course	Name of the subject	Total Marks	Mid. Sem. Exam	Sem. End Exam	Teaching Hours**	Credits
1.	DSC 1 E	Cost Accounting	100	25	75	5	4
2.	DSC 2 E	Indirect Taxes	100	25	75	5	4
3.	DSC 3 E	Commercial Geography	100	25	75	5	4
4.	DSC 1 F	Marketing	100	25	75	5	4
5.	DSC 2 F	Auditing	100	25	75	5	4
6.	DSC 3 F	Management Accounting	100	25	75	5	4
Total			600			30	24

^{*}All are Core papers upto Semester V.
**All are Electives in Semester -VI

Table-6: B.Com- Semester - VI

Sl. No.	Course	Name of the subject	Total Marks	Mid. Sem. Exam	Sem. End Exam	Teaching Hours**	Credits
1.	DSC 1G Elective	1. e-Commerce e-Payments System Social Media and e-Marketing Project Work: Working with Organizations	100	25	75	5	4
2.	DSC 2G Elective	on Tele-marketing /e-Shopping Activities 2. Retailing	100	25	75	5	4
3.	DSC 3G Elective	Agricultural & Rural Marketing Warehouse Management Project Work: Survey on Hawkers/ Working with Warehouses	100	-	100	(5*)	4
4.	DSC 1 H Elective	3. Corporate Accounting Financial Reporting Emerging Areas in Accounting	100	25	75	5	4
5	DSC 2H Elective	Project Work: Financial Reporting practices in Companies/ Survey on Human Resource/ Environmental Accounting.	100	25	75	5	4
6	DSC 3H Elective	4. Security Market Operations Derivatives Trading Stock Market Regulatory Framework	100	-	100	(5*)	4

Force/Middlemen 10. Computer Applications e-Commerce Applications Enterprise Resource Planning Project Work: Working on the applications of ERP packages in Companies / Internship/Projects in e-Commerce Companies on the Design and Creation of websites. Total	00 500	30 164	24 134
Force/Middlemen 10. Computer Applications e-Commerce Applications Enterprise Resource Planning Project Work: Working on the applications of ERP packages in Companies / Internship/Projects in e-Commerce Companies on the Design and Creation of websites.		30	24
Force/Middlemen 10. Computer Applications e-Commerce Applications Enterprise Resource Planning Project Work: Working on the applications of ERP packages in Companies / Internship/Projects in e-Commerce Companies on the Design and Creation of			
Force/Middlemen 10. Computer Applications e-Commerce Applications Enterprise Resource Planning Project Work: Working on the applications of ERP packages in Companies / Internship/Projects in e-Commerce Companies on the Design and Creation of			
Force/Middlemen 10. Computer Applications e-Commerce Applications Enterprise Resource Planning Project Work: Working on the applications of ERP packages in Companies / Internship/Projects in e-Commerce Companies on the Design and Creation of			
Force/Middlemen 10. Computer Applications e-Commerce Applications Enterprise Resource Planning Project Work: Working on the applications of ERP packages in Companies / Internship/Projects in e-Commerce			
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Force/Middlemen 10. Computer Applications e-Commerce Applications			
Force/Middlemen 10. Computer Applications			
Force/Middlemen			
Project work* Survey with Clistomers/Sales			
Direct Marketing Project work: Survey with Customers/Sales			
Sales Promotion			
9. Advertising and Sales Promotion			
0 Advantining and Calas December			
Practices in Business Units		1	1
Practices in Business Units			
Project Work: Internship with Freight Operators/ Supply Chain Management			
Supply Chain Management - Services Project Works Internship with Freight			
Supply Chain Management - Products			
8. Logistics & Supply Chain Management			
& Logistics & Supply Chain			
Ciamis and Customer Care			
Claims and Customer Care			
Project Work: Survey on Settlement of			
Insurance Regulatory Framework			
Marketing of Insurance Services			
7. Insurance			
Practices in Business Units			
Project Work: Internship on Tax Planning			
Tax Planning and Management			
Service Tax & VAT			
6. Taxation			
Sanction of Loans and financial Services			
Services Firms on Documentation for			
Project Work: Working with Financial			
Marketing of Financial Services			
Financial Services			
5. Banking & Financial Services			
C. D. 1'. 0. E' 1 C			
Stock Brokers			
Exchanges/ Mutual Funds /Working with			
Project Work: Internship in Stock			

^{*}Teaching/guiding/evaluation hours in case of project work.

Note:

^{1.} A candidate has to choose a Stream of Electives and Project Work in the VI Semester. One Stream of Elective consists of four theory papers and two projects (two theory papers and one project work each of papers 7 & 8 in the VI semesters).

3. The colleges have to **implement project work** in the form of field survey/internship/case study/practical training in place of mid semester exam for elective papers in VI semester.

SBC E 5.1 A - Business Leadership

Unit-I: Introductory: Leadership - Dynamics and Resources: Traits, Skills and Styles-Leadership Development - Qualities of a Good Leader.

Unit-II: Leadership Theory: Theoretical Foundations of Leadership - Organizational Leadership - Situational Leadership - Transformational leadership - Implications for transformational leaders.

Unit-III: Decision-Making and Leadership: Leadership for Sustainability - Power, Influence, Impact - Leadership Practices.

Unit -IV: Organizations and Groups: Organizational Culture and Leadership - Leadership in Business Organizations - Leadership in Small groups and Academic Organizations.

Unit-V: Special Topics: Profiles of a few Inspirational Leaders in Business – Jemshedji Tata - Aditya Birla - Swaraj Paul - L N Mittal - N R Narayana Murthy - Azim Premji, etc.

- 1. Northouse, Peter G., Leadership: Theory and Practice, Sage Publications.
- 2. Daloz Parks, S., Leadership can be taught: A Bold Approach for a Complex World, Boston: Harvard Business School Press.
- 3. Drucker Foundation (Ed.), Leading Beyond the Walls, San Francisco: Jossey Bass.
- 4. Al Gini and Ronald M. Green, Virtues of Outstanding Leaders: Leadership and Character, John Wiley & Sons Inc.
- 5. S Balasubramanian, The Art of Business Leadership Indian Experiences, Sage Publications.

SBC E 5.1 B Office Management

Unit-I: Office: Features of Modern Office - Environment of an Office - Layout Planning - Interior, Security of the Office, Knowledge of Stationery Items and Maintenance.

Unit-II: Functions of Office: Office Manager - Duties and Responsibilities - Office Management - Scientific Office Management - Work Simplification - Time Schedules - Setting priorities.

Unit-III: Office Systems: Office procedures - Guides and Common charts of Office work simplification - Planning for improving office procedures.

Unit-IV: Forms Design, Control: Types of Forms, Design of Forms - Reproduction of Forms - Office Reproduction Services - Reproduction processes - Control of office reproduction service.

Unit-V: Records Storage and Retrieval: Nature of Files and Records - Storage - Purposes of Records Storage and Control - Filing systems, equipment and supplies - Records retention – ICT applications in Office Management.

- 1. James, A.F. Stoner et. al: Management, Englewood Cliffs, N.J Prentice Hall
- 2. Mahajan, J.P.: Fundamentals of Office Management, Ane Books Pvt. Ltd.
- 3. Bhatia, R.C. Principles of Office Management, Lotus Press, New Delhi.
- 4. Terry, George R: Office Management and Control, R.D. Irwin.
- 5. Duggal, B: Office Management and Commercial Correspondence, Kitab Mahal.

SBC E 5.1C Personal Finance

Unit-1: Investment: Assessment of Income - Objectives of Investment – Factors affecting selection of investment – Time value of money – Future value of investment and annuity – Present value of cash flows and outflows.

Unit-II: Investment Alternatives: Real Estate, Gold, Shares, Bonds, Govt. Securities, Insurance Policies, Mutual Funds, Post Office Saving Schemes, Public Provident Fund, etc.

Unit-III: Security Valuation: Concepts of Return and Risk – Systematic and Nonsystematic risk - Risk-return tradeoff - Equity valuation.

Unit-IV: Bond Valuation: Bond return and valuation – Yield to Maturity – Bond value theorem.

Unit-V: Personal Finance Planning: Objectives - Process - Implementation and implications - Case Studies.

- 1. Punithavathy Pandian, Security Analysis & Portfolio Management, Vikas Publishers, New Delhi.
- 2. Yassaswy, Personal and Tax Planning, Vision Books, New Delhi.
- 3. A.N. Shanbag, In the Wonderland of Investment, Popular Prakashan, Bombay.
- 4. V.N.S.Raman, Investment Principles and Techniques, Vikas Publishing House, New Delhi.
- 5. Ankit Gala & Khushboo Gala, Investment Planning, Buzzing Stock Publishing.

SBS E 5.1 D Project Management

Unit-I: Basics of Project Management: Project Identification Process, Project Initiation - Project Life Cycle, Phases of Project Management, Project Management Processes.

Unit-II: Project Planning and Control: Project Planning, Responsibility and Team Work, Project Planning Process, Resource Allocation, Scheduling, Project Cost Estimate and Budgets - CPM - PERT..

Unit-III: Project Performance Measurement and Evaluation: Performance Measurement, Productivity, Performance Evaluation, Challenges of Performance Measurement and Evaluation.

Unit-IV: Project Execution, Control and Close-out: Project Execution, Project Control, Purpose of Execution and Control - Project Close-out, Project Termination, Project Follow-up.

Project-V: Case Studies.

- 1. Horald Kerzner, Project Management: A Systemic Approach to Planning, Scheduling and Controlling, CBS Publishers.
- 2. S. Choudhury, Project Scheduling and Monitoring in Practice, South Asian Publishers Pvt. Ltd.
- 3. P. K. Joy, Total Project Management: The Indian Context, Macmillan India Ltd.
- 4.John M Nicholas, Project Management for Business and Technology: Principles and Practice, Prentice Hall of India.
- 5.N. J. Smith (Ed), Project Management, Blackwell Publishing.
- 6. Jack R Meredith and Samuel J Mantel, Project Management: A Managerial Approach, John Wiley.

DSC - 1E 5.2 Cost Accounting

Unit-I:Introduction: Distinguish between Financial Accounting, Cost Accounting and management accounting - Cost Concepts and Classification - Cost Centre and Cost Unit - Preparation of Cost Sheet.

Unit-II: Elements of Cost: Materials: Material control – Selective control, ABC technique – Methods of pricing issues – FIFO, LIFO, Weighted average, Base stock methods, choice of method (including problems).

Unit-III: Labour and Overheads: Labour: Control of labor costs – time keeping and time booking – Idle time –Methods of remuneration – labour incentives schemes - Overheads: Allocation and apportionment of overheads – Machine hour rate.

Unit-IV: Methods of Costing: Job costing – Process costing - treatment of normal and abnormal process losses – preparation of process cost accounts – treatment of waste and scrap, joint products and by products (including problems).

Unit -V: Costing Techniques: Marginal Costing – Standard costing – Variance Analysis (including problems).

- 1. S.P. Jain and K.L. Narang Advanced Cost Accounting, Kalyani Publishers, Ludhiana.
- 2. M.N. Aurora A test book of Cost Accounting, Vikas Publishing House Pvt. Ltd.
- 3. S.P. Iyengar Cost Accounting, Sultan Chand & Sons.
- 4. Nigam & Sharma Cost Accounting Principles and Applications, S.Chand & Sons.
- 5. S.N .Maheswari Principles of Management Accounting.
- 6. I.M .Pandey Management Accounting, Vikas Publishing House Pvt. Ltd.
- 7. Sharma & Shashi Gupta Management Accounting, Kalyani Publishers. Ludhiana.

DSC 2E 5.3 Indirect Taxes

Unit –I: Central Sales Tax/G.S.T (Goods And Services Tax): Objectives of CST Act, Dealer-Business-Sales-Goods-Declared goods, Turnover - Sale Price - Sales Exempt from Central Sales Tax, Interstate and Intra state sale, sales in the course of imports and exports, registration under CST Act.

Unit- II: Customs Act: Types of Custom Duties- Valuation for Customs Duty- Tariff Value-Customs Value- Methods of Valuation for Customs - Problems on Custom Duty Assessment.

Unit –III: Central Excise: Procedures relating to Levy, Valuation and Collection of Duty, Types of Excise Duties- Cenvat Credit- Classification of Excisable Goods- Valuation of Excisable Goods- Central Excise Procedures (including problems).

Unit –IV: Service Tax: Features of Service Tax- Levy and Collection - Service Tax Administration-Exemptions from Service Tax - Taxable Services- Determination of Service Tax Liability (including problems)

Unit -V: VAT: Concept and Principles - Calculation of VAT Liability including input Tax Credits, Small Dealers and Composition Scheme, VAT Procedures.

- 1. Customs Law Manual and Customs Tariff of India- R K Jain
- 2. Central Excise Manual and Central Excise Tariff- Taxman's
- 3. CENVAT Law and Procedure- Taxman's
- 4. Income Tax Law including VAT/Service Tax- T N Manoharan, Snow White Publications
- 5. Direct taxes Law & Practice Vinodh Singhania, Kapil Singhania, Taxman.
- 6. Direct Taxes- H C Mehrotra and Goyal, Sahithya Bhavan Publications.
- 7. Direct Taxes- Gaur and Narang, Kalyani Publishers, Ludhiana.

DSC 3E 5.4 Commercial Geography

Unit –I: The Earth: Internal structure of the Earth – Latitude – Longitude – Realms of the Earth – Evolution of the Earth – Environmental pollution - Global Warming - Measures to be taken to protect the Earth.

Unit -II: India – Agriculture: Land Use - Soils - Major crops – Food and Non-food Crops – Importance of Agriculture – Problems in Agriculture – Agriculture Development.

Unit -III: India – Forestry: Forests – Status of Forests in Andhra Pradesh – Forest (Conservation) Act, 1980 – Compensatory Afforestation Fund (CAF) Bill, 2015 - Forest Rights Act, 2006 and its Relevance – Need for protection of Forestry.

Unit -IV: India – Minerals and Mining: Minerals – Renewable and non Renewable – Use of Minerals – Mines – Coal, Barites, etc. – Singareni Coal mines and Mangampeta Barites - Districtwise Profile.

Unit-V: India – Water Resources – Rivers: Water resources - Rationality and equitable use of water – Protection measures - Rivers - Perennial and peninsular Rivers - Interlinking of Rivers - Experience of India and Andhra Pradesh.

- 1. Shabiar Ahmad; Quazi ,Natural Resource Consumption and Environment Management, APH Publishing Corporation.
- 2. Tarachand, Economic and Commercial Geography of India, Vikas Publishing House.
- 3. Dr. S. Sankaran, Commercial Geography, Margam Publications, Chennai.
- 4. C. B. Memoria, Commercial Geography, Lal Agarwal & Co.
- 5. C. B. Memoria, Economic and Commercial Geography, Lal Agarwal & Co.
- 6. Vinod N. Patel, Commercial Geography, Oxford Book Company

DSC F 5.5 e-Commerce

Unit-I: e-Commerce: Features of Electronic Commerce - Distinction between e-Commerce and e-Business - Types of Business Models: B2B, B2C, C2C - Benefits and Limitations of e-Commerce - Apps.

Unit-II: **e-Business Applications:** Integration and e-Business suits - ERP, e-SCM, e-CRM - Methods and benefits of e-Payment Systems –e-Marketing – Applications and issues

Unit-III: **e-Business on different Fields**: e-Tourism – e-Recruitment – e- Real Estate – e-Stock Market – e-Music/Movies - e-Publishing and e-Books.

Unit-IV: **Concept of Online Education:** Process - Methods - e-Content development and Deliveries - Major technologies used in e-Education - Online Testing - Methods - Future Trends.

Unit-V: Mobile Commerce: Ticketing - Me-Seva; Government and Consumer Services – e-Retailing - e-Groceries – Security challenges - Case Studies.

- 1. Turban E. Lee J., King D. and Chung H.M: Electronic commerce-a Managerial Perspective, Prentice-Hall International, Inc.
- 2. Bhatia V., E-commerce, Khanna Book Pub. Co. (P) Ltd., Delhi.
- 3. Daniel Amor, E Business R (Evolution), Pearson Education.
- 4. Krishnamurthy, E-Commerce Management, Vikas Publishing House.
- 5. David Whiteley, E-Commerce: Strategy, Technologies and Applications, Tata McGraw Hill.
- 6. P. T. Joseph, E-Commerce: A Managerial Perspectives, Tata McGraw Hill.

DSC F 5.6 Business Networks

Unit-I: Business Forms: Interrelation among Stakeholders – Business and Government – Business and Society: Social Network and Facebook.

Unit-II: Business Networking through ICT: Basic concepts – Uses and Application of Business Networks – Different Layers of Business Networks – Internet and Business Networks – Network Security.

Unit-III: Business Networking Systems and Devices: Communication Satellites – Servers – Cloud Computing – Sharing – Spectrum – Commercial issues.

Unit-IV: Customer Relationship Management: Establishing Network connection with customers – Forward and Backward Integration – Customer Data Base – Creation and Maintenance – Legal and Ethical Issues.

Unit-V: Business Analytics: Master Data Management – Data Warehousing and Mining – Data Integration – OLTP and OLAP.

- 1. Jerry, FitzGerald and Alan Dennis, Business Data Communications and Networking, John Wiley & Sons.
- 2. Tanenbaum, A. S., Computer Networks, Pearson Education.
- 3. David A Stamper, Business Data Communications. Addison Wesley.
- 4. Business Analytics Methods, Models and Decisions, James R. Evans, Prentice Hall.
- 5. Business Analytics An Application Focus, Purba Halady Rao, PHI learning
- 6. R.N Prasad and Seema Acharya, Fundaments of Business Analytics, Wiley India.

DSC F 5.5 Purchase Management

Unit-I: Introduction: Purchase Function - Supply Management – Sources of Purchase: Local vs. Global - Negotiation & Bargaining - Purchasing Methods - e-Procurement –DGS & D.

Unit-II: **Purchasing Function**: Right Quantity - Economic Order Quantity - Re-order Levels - ABC Analysis - Right Price, Time - Tendering: Single, Limited, Open, Global tenders.

Unit-III: **Vendor Analysis**: Identification of vendor – Selection - Criteria and Methodology of evaluation - Vendor Rating – Maintenance of Vendor relations.

Unit-IV: **Buyer-Supplier Relationships**: Transformation of buyer-supplier relationships - Developing and managing collaborative and alliance relationships – joint problem solving, Information sharing.

Unit-V: Supply Chain Management: JIT in the supply management - Cross-Functional Teams: Cross-functional teams and supply management - challenges of cross-functional teams, prerequisites to success.

- 1. Dobler & Burt, Purchasing and Supply Management, McGraw Hill.
- 2. P. Gopala Krishan, Purchasing and Materials Management, Tata McGraw-Hill Education.
- 3. L.N. Aggarwal & Parag Diwan, Management & Production Systems, National Publishing House.
- 4. N.G. Nair, Production and Operations Management, Tata McGraw Hill Publishing Co. Ltd.
- 5. Gopalakrishnan P. & Sundaresan. M., Materials Management-An Integrated Approach, PHI.

DSC F 5.6 Stores Management

Unit-I: Stores Function: Layout and Organization - Stores Responsibilities - Relationships with Other Departments - Logistics - Supply Chain - Coding of materials - Methods of Coding

Unit-II: Material Receipt and Issue: Receipts from Suppliers - Inspection - Authorization of issues - Methods of issue - Records and Systems - Manual Systems - Computerized Systems - Recent Developments.

Unit-III: Stock Control Techniques: Approaches to Control - ABC Analysis - Provision of Safety Stock - Stocktaking Procedure - Obsolescence and Redundancy - Prevention of Deterioration - Stock Checking.

Unit-IV: Stores Operations: Storehouse Location - Centralization of Storage - Measurement of Stores efficiency - Health and Safety directives on stores operations - Manual and Mechanical lifting - Control of Substances Hazardous to Health Regulations - Storage Equipment.

Unit-V: Procedure Manuals: Need for Manuals - Preparation of the Manual - Contents of the Manual - Publication and Distribution - Implementation of the Manuals.

- 1. Jessop David & Morrison Alex, Storage and Supply of Materials, Pearson Education Ltd. England.
- 2. Saleemi N.A., Store keeping and Stock Control Simplified, Saleemi Publications Ltd., Nairobi.
- 3. Gopalakrishnan P. & Sundaresan. M., Materials Management-An Integrated Approach, PHI.
- 4. P. Gopala Krishan, Purchasing and Materials Management, Tata McGraw-Hill Education.

DSC F 5.5 Accounting & Auditing Standards

Unit-I: Introduction: Significance of Accounting Standards - National and International Accounting Standards - Accounting Standards in India.

Unit-II: Accounting Standards (AS-1 to AS-16): AS-1: Disclosure of Accounting policies – AS-2: Valuation of inventories –AS-3: Cash flow statement – AS-4: Contingencies in balance sheet – AS-5: Net profit or loss, prior period items and changes – AS-6: Depreciation Accounting – AS-7: Construction Contracts – AS-9: Revenue Recognition – AS 10: Accounting for Fixed assets - AS-11: Effects of changes in foreign exchange rates- AS-12: Accounting for government grants – AS-13: Accounting for investments – AS-14: Accounting for Amalgamation – AS-15: Employee benefits – AS-16: Borrowing costs .

Unit-III: Accounting Standards (AS17 to AS-32): – AS-17: Segment reporting – AS-18: Related party disclosures – AS-19: Leases – AS-20: Earning per share - AS-21: Consolidated financial statements – AS-22: Accounting for taxes – AS-23: Accounting for investments – AS-24: Discontinuing operations – AS-25: Interim Financial Reporting – AS-26: Intangible assets – AS-27: Financial reporting of interests in joint ventures – AS-28: Impairment of assets – AS-29: Provisions, Contingent liabilities and assets; AS-30: Financial Instruments: Recognition and Measurement; AS-31: Financial Instruments: Presentation – AS-32: Financial Instruments: Disclosures.

Unit-IV: Auditing Standards: Procedure - International Federation of Accountants - Auditing and Assurance Standards Board - Indian Auditing Standards (issued so far) Overview.

Unit-V: International Financial Reporting Standards (IFRS): Origin - Procedure - International Accounting Standards Board - Adoption in India.

- 1. Taxman's Students' Guide to Accounting Standards, D. S. Rawat, Taxman Publications.
- 2. Compendium of Statements and Standards on Accounting, The Institute of Chartered Accountants of India, New Delhi.
- 3. British Accounting Standards, Ronal Leach and Edward Stamp, Woodhead Faulkner Ltd, Cambridge.
- 4. T. P. Ghosh, Accounting Standards and Corporate Accounting Practices, Taxman Publications.

DSC F 5.6 Accounting for Government Entities

Unit-I: General Principles - Government Accounting System - Consolidated Fund of India - Comparison with Commercial Accounting system.

Unit-II: Role of Comptroller and Auditor General of India - Role of Public Accounts Committee, Review of Accounts - Civil and Commercial Entities.

Unit-III: Government Accounting Standards issued by Government Accounting Standards Advisory Board (GASAB) - Adoption and Review.

Unit-IV: Financial Reporting in Public Sector Undertakings and Government Companies.

Unit-V: Case Studies: Railway Accounts - Defense Accounts - CPWD Accounts, etc.

- 1. Jain, S.P., Narang, K.L., Advanced Accountancy (Vol-1), Kalyani Publishers, Ludhiana.
- 2. Paul Marcus Fischer, William James Taylor & Rita Hartung Cheng, Advanced Accounting, Cengage Learning, USA.
- 3. K.K. Bhardwaj, Public Accounting and Auditing (office of the Comptroller and Auditor General of India), Mittal Publications, New Delhi.
- 4. Mortimer A. Dittenhofer, Applying Government Accounting Principles, LexisNexis.
- 5. Warren Ruppel, Governmental Accounting: Made Easy, John Wiley & Sons, INC., USA.
- 6. A Mukherjee & M. Hanif, Modern Accountancy, Tata McGraw Hill Publishing Company Limited, New Delhi.
- 7. K. B. Verma, Reading in Indian Railway Finance, Academic Foundation, Delhi.

DSC F 5.5 Financial Markets

Unit-I: **Financial Markets**: Financial Instruments - Intermediaries - Services - Structure of Financial Market in India.

Unit-II: **Capital Market**: Role, Evolution in India - Future Trends - Primary Market - Issue of Capital: Process, Pricing, Methods of Issue, Book-building - Managing Shareholders Relations.

Unit-III: Secondary Market: Growth, Development, Regulation - Stock Exchange Mechanism: Trading, Settlement - Carry Forward, Badla system - Insider Trading, Price Rigging.

Unit-IV: **Players on Stock Exchange**: Investors, Speculators, Market Makers, Bulls, Bears, Stags - Stock Exchange Regulations - Stock Indices - Regulations and Regulatory Agencies (SEBI).

Unit-V: **Bond Market in India:** Bond Market and its Interface with Equity Market and Debt Market - Mutual Funds.

- 1. Gupta, L.C: Stock Exchange Trading in India; Society for Capital Market Research and Development, Delhi.
- 2. Bhole, I.M., Financial Institutions and Market, Tata McGraw Hill.
- 3. Vasant Desai, Indian Financial System, Himalaya Publishing House.
- 4. Pathak, Bharati V., Indian Financial System: Markets, Institutions and Services, Pearson Education (Singapore), New Delhi.
- 5. Gordon E. & K. Natarajan, "Financial Markets and Services", Himalaya Publishing House, New Delhi.

DSC F 5.6 Stock Market Operations

Unit-I: **Listing of Securities:** Merits and demerits - Listing requirements, Procedure, Fee - Listing of rights issue, bonus issue, further issue - Listing conditions of BSE and NSE- Delisting.

Unit-II: Indian Stock Exchanges: BSE – NSE - BOLT System – Demat and Electronic transfer of Securities – Institutional segment – RETDEBT market (RDM).

Unit-III: Trading System: Different trading systems - NEAT system, Market types, Order Types - Order management, Trade Management, Auction Internet Broking.

Unit-IV: Clearing and Settlement: Transaction cycle - Settlement process and agencies - Risks in settlement – Securities and Funds settlement - De-mat settlement – Shortages handling - Identification Number.

Unit-V: Stock Market Indices: Purpose and Considerations in developing index - Stock market indices in India - BSE Sensex - Scrip selection criteria - Construction - NSE indices - S&P CNX Nifty - OTCEI.

- 1. Punithavathy Pandian, Security Analysis and Portfolio Management, Vikas Publishing House, New Delhi.
- 2. V. A. Avadhani, Investment and Securities Market in India, Himalaya Publishing House.
- 3. Prasanna Chandra, Security Analysis and Portfolio Management, Tata McGraw-Hill.
- 4. Sanjeev Agarwal, A Guide to Indian Capital Market, Bharat Publishers
- 5. Ravi Puliani and Mahesh Puliani, Manual of SEBI, Bharat Publication

DSC F 5.5 Central Banking

Unit-I: Introduction: Evolution and Functions of Central Bank - Development of Central Banks in Developed and Developing countries - Trends in Central Bank Functions.

Unit-II: Central banking in India: Reserve Bank of India - Constitution and Governance, Recent Developments, RBI Act. - Interface between RBI and Banks.

Unit-III: Monetary and Credit Policies: Monetary policy statements of RBI - CRR - SLR - Repo Rates - Reverse Repo Rates - Currency in circulation - Credit control measures.

Unit-IV: Inflation and price control by BRI: Intervention mechanisms - Exchange rate stability - Rupee value - Controlling measures.

Unit-V: **Supervision and Regulation**: Supervision of Banks - Basle Norms, Prudential Norms, Effect of liberalization and Globalization - Checking of money laundering and frauds.

- 1. Reserve Bank of India Publication, Functions and Working of the RBI.
- 2. Vasant Desai, Central Banking and Economic Development, Himalaya Publishing.
- 3. S. Panandikar, Banking in India, Orient Longman.
- 4. Reserve Bank of India Publication, Report on Trends and Progress of Banking in India.
- 5. Annual Reports of Reserve Bank of India.
- 6. Rita Swami, Indian Banking System, International Publishing House Pt. Ltd..
- 7. S.V. Joshi, C.P. Rodrigues and Azhar Khan, Indian Banking System, MacMillan Publishing.

DSC F 5.6 Rural and Farm Credit

Unit-I: Rural Credit: Objectives and Significance of Rural credit - Classification of rural credit - General Credit Card (GCC) – Financial Inclusion - Rupay Card.

Unit-II: Rural Credit Agencies: Institutional and Non-institutional Agencies for financing agriculture and Rural development - Self-Help Groups (SHG) - Financing for Rural Industries.

Unit-III: Farm Credit: Scope - Importance of farm credit - Principles of Farm Credit - Cost of Credit - Types - problems and remedial measures - Kisan Credit Card (KCC) Scheme.

Unit-IV: Sources of Farm Credit: Cooperative Credit: PACS - APCOB - NABARD - Lead Bank Scheme - Role of Commercial and Regional Rural Banks - Problems of recovery and over dues.

Unit-V: Farm Credit Analysis: Eligibility Conditions - Analysis of 3 R's (Return, Repayment Capacity and Risk-bearing Capacity) - Analysis of 3 C's of Credit (Character, Capacity and Capital) - Crop index reflecting use and farm credit - Rural Credit Survey Reports..

- 1. National Bank of Agricultural and Rural Development (NABARD) Annual report.
- 2. Economic Survey, Government of India.
- 3. Rural Development, Sundaram I.S., Himalaya Publishing House, Mumbai.
- 4. Rural Credit in India, C.S.Rayudu, Mittal Publications.
- 5. Farm Credit and Co-operatives in India, Tiruloati V., Naidu. V T Naidu, Vora & Co. Pub. Ltd.

DSC F 5.5 Assessment of Tax: Individual, HUF and Partnership

Unit-I: Deductions u/s 80: Basic rules of deductions, deductions in computing total income.

Unit-II: Set off and Carry forward of Losses: Set off of loss from one source against income from another source, carry forward and set off of losses - brought forward of losses.

Unit-III: **Assessment of Individuals:** Computation of Total income of Individuals and Tax liability - Rates of Income tax.

Unit-IV: Assessment of Tax of HUF: Computation of Gross Total Income and Total Income of a Hindu Undivided Family - Rates of Income tax.

Unit-V: Assessment of Tax of Partnership: Computation of Gross Total Income and Total Income of Partnership Firm - Deductions U/S 80.

- 1. H C Meharotra & S P Goyal, Income Tax Law & Accounts: Sahitya Bhavan Publications.
- 2. Vinod. K. Singhania; Direct Taxes Law and Practice, Taxman Publications
- 3. B.B. Lal, Direct Taxes, Konark Publications.
- 4. Vinod K Singhania, Students' Guide to Income Tax, Taxman Publication.

DSC F 5.6 Corporate Taxation

Unit-I: Tax Provisions of Companies: Income from Business or Profession, Tax Provisions for certain types of businesses.

Unit-II: Tax Provisions of Companies: Capital Gains, Income from Other Sources - Tax Provisions for Off shore and Special Tax Zones.

Unit-III: Computation of Taxable Income: Computation of Gross Total Income - Deductions - Carry-forward and set-off of losses - Minimum Alternative Tax (MAT).

Unit-IV: Filing of Return and Assessment: Procedure for Filing Returns, e-Filing, Assessment, Reassessment and Settlement of Cases, Special Procedure for Assessment of Search Cases.

Unit-V: Tax Authorities and Administration: Powers and Duties – Appeals and Revisions - Tax Administration - Collection of Tax at Source – Advance payment of Tax – Recovery and Refund of Tax – Penalties, Offences and Prosecution.

- 1. T.S.Reddy & Y.Hari Prasad Reddy, Income Tax Theory, Law and Practice, Margham Publications, Chennai.
- 2. Vinod K Singhania, Students' Guide to Income Tax, Taxman Publication.
- 3. R. Bupathy, A study on Income Tax & CST, Prime Knowledge Series, Chennai.
- 4. Mehrotra & Sr. Goyal, Income tax Law and Accounts, Sahitya Bhavan Publication
- 5. Vinod. K. Singhania; Direct Taxes Law and Practice, Taxman Publications

DSC F 5.5 Life Insurance

Unit-I: Principles of Life Insurance: Life Insurance Products - Pensions and Annuities - Risk Assessment and Underwriting - Premium Setting- Product Development - Tax planning.

Unit-II: Principal of Utmost Good Faith: Insurable Interest, Medical Examination - Age proof, Special reports - Premium payment - Lapse and revival – Premium, Surrender Value, Non-Forfeiture Option - Assignment Nomination Loans – Surrenders - Foreclosure.

Unit-III: Features of Life insurance contract: Types of Policies – Investment of funds – Bonus option – Annuity Contracts - Group Insurance – Group Gratuity Schemes - Group Superannuation Schemes, Social Security Schemes, etc.

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Unit-IV: Plans of Life Insurance: Types of Plans: Basic - Popular Plans - Convertible - Joint Life Policies - Children's Plans - Educational Annuity Plans - Variable Insurance Plans - Riders - For Handicapped, etc.

Unit-V: Policy Claims: Maturity claims, Survival Benefits, Death Claims, Claim concession - Procedures - Problems in claim settlement - Consumer Protection Act relating to life insurance and insurance claims.

- 1. G. S. Pande, Insurance Principles and Practices of Insurance, Himalaya Publishing.
- 2. C. Gopalkrishna, Insurance Principles and Practices, Sterling Publishers Private Ltd.
- 3. G. R. Desai, Life Insurance in India, MacMillan India.
- 4. M. N. Mishra, Insurance Principles and Practices, Chand & Co, New Delhi.
- 5. M.N.Mishra, Modern Concepts of Insurance, S.Chand & Co.
- 6. P.S. Palandi, Insurance in India, Response Books Sagar Publications.
- 7. Taxman, Insurance Law Manual.

DSC F 5.6 Non-Life Insurance

Unit-I: Introduction: General Insurance Corporation Act - Areas of General Insurance - Structure - Classification - Salient features of Indian general insurance market.

Unit-II: **Motor Insurance**: Motor Vehicles Act 1988 - Requirements for compulsory third party insurance - Certificate of insurance - Liability without fault - Compensation on structure formula basis - Hit and Run Accidents.

Unit-III: **Fire Insurance**: Features – Kinds of policies – Policy conditions – Payment of claims – Standard Fire and Special peril Policy - Documentation - Cover Note - Calculation of premium.

Unit-IV: Marine Insurance: Contract of Marine Insurance – Classes of policies – Function of Marine insurance - Policy conditions – Marine Losses - Insurance intermediaries.

Unit-V: **Agriculture Insurance**: Types of agricultural insurances - Crop insurance - Problems of crop insurance - Crop Insurance vs Agricultural relief - Considerations in Crop insurance - Live Stock Insurance.

- 1. M. N. Mishra, Insurance Principles and Practices, Chand & Co, New Delhi.
- 2. M.N.Mishra, Modern Concepts of Insurance, S.Chand & Co.
- 3. P.S. Palandi, Insurance in India, Response Books Sagar Publications.
- 4. C. Gopalkrishna, Insurance Principles and Practices, Sterling Publishers Private Ltd.
- 5. G. R. Desai, Life Insurance in India, MacMillan India.

DSC F 5.5 Logistics Management - Surface

Unit-1: Logistics: Logistics and Physical Distribution - Functions of Logistics Management - Structure of logistics - Logistics Costs - Customer Service – Logistics in 21st Century.

Unit-II: Logistics and Customer Relationship Management: Customer Service as a Link between Logistics and Marketing - Customer Service and Customer Retention – Integrating Logistics and Customer Relationship Management.

Unit-Ill: Managing the Lead Time: Role of Time in Competitive Advantage - P:D Ratios and Lead Time Gap - Time-based Mapping - Managing Timeliness in the Logistics Pipeline -Methods for implementing Time based practices.

Unit-IV: Transport Operations: Means of Surface Transport: Rail – Road – Network connections – Problems of Surface transport.

Unit-V: Logistics International Scenario: Drivers and Logistics implications of Internationalization - Trend towards Internationalization - Organizing for International Logistics - Challenges of International Logistics - General Tendencies.

- 1. Shailesh Kasande, Materials and logistics Management, Nirali Prakashan
- 2. L. C. Jhamb, Materials and logistics Management, Everest Publishing House.
- 3. Purchasing and Supply Management Dobler and Burt, McGraw Hill Company
- 4. Purchasing and Inventory Management K S Menon, Shroff Publishers.
- 4. Introduction to Materials Management J R Tony Arnold, Prentice Hall
- 7. Logistics & Supply Chain Management Martin Christopher, Prentice Hall.

DSC F 5.6 Logistics Management - Air and Sea

Unit 1: Airline Logistics: History - Regulatory Bodies - Navigation systems - Air Transport System - Operations - Civil Aviation - Safety and Security - Industry regulations.

Unit II: Air Cargo: Air freight - Exports and Imports - Documentation - Cargo Operations Process - Air-way bill - Consignee controlled cargo - Customs clearance - Routing Instructions - Future trends.

Unit -III: Sea Cargo: Shipping Liners - Advices - Booking - Containerization - Container Numbering - Process flow - Shipping Sales - Leads - Quotations - Customer Service.

Unit IV: Shipping Operations: Volume/Weight calculations - Shipment Planning - Preparing and loading containers- Types of Container services - FCL - LCL - Container de-stuffing.

Unit V: Documentation: Bill of Lading - MBL - HBL - CY - CFS - Sea Way bill - Multimodel Transport Document (MTD) - Invoicing - Release of cargo - Consortium.

- 1. Peter S. Smith (Faber), Air freight: Operations, Marketing and Economics, Research and Development Bureau, Illinois Central System.
- 2. P.S.Senguttavan, Fundamental of Air Transport Management, Excel Books.
- 3. John F. Wilson (Harlow: Longman), Carriage of goods by Sea, Longman
- 4. Yuen Ha Lun, Kee Hung Lai, Tai Chiu Edwin Cheng (Springer), Shipping and Logistics Management, Springer
- 5. Alan Rushton, Phil Croucher & Peter Baker (CILT), Logistics and Distribution Management, Kogan Page Ltd.

DSC F 5.5 Advertising and Media Planning

Unit-I: **Advertising Functions:** Types of Advertising - Economic and Social aspects of advertising - Advertising process - Advertising objectives and Budget.

Unit- II: **Consumer Behaviour:** Consumer decision making process – Consumer perception process - Consumer Choices - Consumer surplus.

Unit- III: **Creativity Advertising:** Creative thinking – Process – Appeals – Copy Writing – Print Copy elements, Headlines – body Copy – Slogan elements of design and principles of design.

Unit- IV: **Media Planning and Strategy**: Market Analysis - Development of Media Plan - Implementing Media Strategies, Media Mix and Target Market Coverage - Media Reach and Frequency - Scheduling.

Unit-V: Designing Print Advertisement: Print Format Lay-out – Designing page – Working with visuals – Print and Electronic Media - Present trends - Class Vs. Mass media.

- 1. Chunawalla & K.C. Sethia, Foundation of Advertising Theory & Practice, Himalaya Publishing House, New Delhi.
- 2. William H. Bolew, Advertising, John Wiley & Sons, New York.
- 3. Asker, David and Myers John G., Advertising Management, Prentice Hall of India, New Delhi.
- 4. Aaker David A, Batra Rajeev, Myers G., Advertising Management, PHI, New Delhi.
- 5. Sundage, Fryburger, Rotzoll, Advertising Theory and Practice, AITBS, New Delhi.

DSC F 5.6 Brand Management

Unit-I:Brand Concept: Brands vs. Products, Benefits of branding; Brand attributes, Significance of branding to consumers and Firms, selecting brand names - Brand life cycle - Brand loyalty.

Unit-II: Brand Equity: Cost, Price and Consumer Based methods - Sustaining Brand Equity - Brand Personality - Formulation - Brand Image vs. Brand Personality - Brand Reinforcement, Brand Revitalization.

Unit-III: **Brand Building and Positioning**: Brand Positioning vs. Brand Building - Brand knowledge, Brand hierarchy, Strategy, Extension and Transfer, Managing brand over time.

Unit-IV: Brand Portfolios and Segmentation: Identifying and establishing brand portfolio - Brand Segmentation - Portfolio and Brand values - Evaluation and Revision.

Unit-V: Branding in Different Sectors: Agriculture - Education - Health - Tourism - Hospitality and other services - Role of e-Communities in Brand Management.

- 1. Aaker, David, Managing Brand Equity, Prentice Hall of India.
- 2. Brand Positioning Strategies for Competitive Advantage -Subrato Sen Gupta
- 3. Kumar, Ramesh, Managing Indian Brands, Vikas Publishing House, Delhi.
- 4. Keller K. L., Strategic Brand Management, 2nd Edition, Pearson Education.
- 5. Strategic Brand Management Kevin Lane Keller, Prentice Hall.
- 6. Branding Concepts and Process Debashish Pati, McMillan Publishers.
- 7. Successful Branding Pran K Choudhary, University Press, New Delhi.

DSC F 5.5 Database Management & Report Generator

Unit-I: MS Word: Formatting Text and Documents - Working with Headers, Footers and Footnotes – Tabs -Tables and Sorting - Working with graphs - Templates, Wizards and sample documents.

Unit-II: Power Point Basics: Creating Presentations; working with text in Power Point -Working with Graphs & Multimedia – Model presentations.

Unit-III: MS Excel: Features – Formatting in Excel – Tips and Techniques – Charts preparation – Using Excel worksheets as Data bases.

Unit-IV: Dbase Management: Creating Databases – Tables - Entering and Editing Data – Printing of Reports – Working with Access – Model Presentations.

Unit-V: Relational Databases – Expressions – Macros and other Automations – Graphics in Databases – Customized reports generation – Problems – Model Reports,

- 1. Mansfield R: Working with Microsoft Office T.M.H.Osborne.
- 2. Paneerselvam: Database Management Systems, PHI.
- 3. David Kruglinski, Osborne, Data Management System McGraw Hill Publication.
- 4. Shgirley Neal and Kenneth LC Trunik Database Management Systems in Business PHI.
- 5. Godeon C. EVEREST, Database Management McGraw Hill Book Company.
- 6. MARTIN, Database Management Prentice Hall of India, New Delhi.
- 7. Bipin C. Desai, "An Introduction to Database Systems", Galgotia Publications.

DSC F 5.6 Management Information System

Unit-I: MIS: Types of Management Systems - Hardware support for MIS - Decision Making Process, System Approach to Problem Solving, Structure of Management Information System - Trends in MIS.

Unit-II: MIS and Business Process Outsourcing: Business Process Outsourcing - Improving a process in BPO, Object Oriented methodology, BPO – Current Focus - Managing the E-enterprise, Organization of Business in an e-Enterprise, e-Business, e-Commerce, e-Collaboration.

Unit-III: Decision Support Systems: Deterministic Systems, Marketing Information System – Financial Information System – Human Resource Information System - Operations Management Systems - Knowledge Management System.

Unit IV: Database Management Systems: Data Models – Design of Database – Implementation – DGMS – Design of MIS and DSS Systems.

Unit-V: MIS and Case Development: Designing MIS for a College – University – Business Unit-Service Organization – NGOs.

- 1. Jawadekar, Management Information System, Tata McGraw Hill, New Delhi.
- 2. C.S.V. Murthy, Management Information System, Himalaya Publishing House, Mumbai.
- 3. Keen Peter G.W.: Decision Support System: An Organizational Perspective, Addison-Wesley Pub.
- 4. G.V.Satya Sekhar, Management Information System, Excel Books, New Delhi.
- 5. Turban, Efrain Decision Support and Expert Systems Management Perspective McMillan Publishing Company, New York.
- 6. Sadagopan: Management Information Systems, Prentice Hall of India, New Delhi
- 7. Nirmalya Bagchi, Management Information Systems, Vikas Publishing House Pvt. Ltd

SBS G 6.1A Accounting Software

Unit-I: **Accounting Software Packages**: Acquaintance - Tally, Wings, Busy, Spreadsheet, Ms Excel as Accounting tool, Function wizard, Auditing Tool in MS Excel - Selective Applications for Accounts.

Unit-II: Financial Accounting Software: Accounting package for Voucher Entry - Preparation of Journal Proper - Ledgers, Trail Balance, Final Accounts - Bank Reconciliation Statement.

Unit-III: **Applications of Spreadsheet Software**: Preparation of Cash, Production and Flexible Budgets, Projected Profit & Loss Statement and Balance Sheet.

Unit-IV: Application of Software in Decision Making: Pricing and Product decisions - Special order pricing - Product addition and deletion - Own or Lease - Make or Buy decisions.

Unit-V: **Problems of Accounting Software**: Security Problems - Power problems - Data integrity problems - Computer virus problems of system adoptions.

- 1. Horngreen, C.T., Introduction to Management Accounting, Prentice Hall,
- 2. Smith, J.L. Keith, RM and Stephens, W.L., Managerial Accounting, McGraw Hill.
- 3. Guy Hart Davis, The ABCs of Microsoft Office, BPB Publications.

SBS G 6.1B Tally

Unit-I: Fundamentals of Tally.ERP 9: Features - Start Tally, Create and Alter a Company - Creating Single Group/Multiple Groups, Display, Deleting Groups - Ledger: Creating Single Ledger / Multiple Ledgers.

Unit-II: Create Accounting Masters in Tally.ERP 9 - Chart of Accounts - Creating Single and Multiple charts, Displaying and Altering charts – Walkthrough for creating Chart of Accounts – Back-up of data and Restoring - Tally Audit Features.

Unit-III: Creating Inventory Master: Creating Stock Groups, Displaying, Deleting, Altering - Creating Stock Unit of Measure, Displaying and Deleting Unit Measures - Creating, Altering, Displaying, Deleting Stock items - Creating Godowns and Allocation of stock.

Unit-IV: Voucher Entry: Contra Entry, Payments, Receipts, Journals, Purchases, Sales, Debit and Credit Notes, Reversing Journal Voucher, Purchase and Sales Orders, Rejections, Delivery and Receipt Notes, Physical Stock Voucher - Invoicing.

Unit-V: Generating Reports: Trial Balance, Balance Sheet, Profit & Loss A/c, Cash Book, Bank Book - Inventory Books and Registers - Exception Reports - Negative Stock, Negative Ledgers - Practice Exercises.

- 1. Tally 9 in Simple Steps, Kogent Solutions Inc., John Wiley & Sons.
- 2. Tally 9.0 (English Edition), (Google eBook) Computer World
- 3. Tally.ERP 9 Made Simple Basic Financial Accounting by BPB Publisher.
- 4. Tally ERP 9 For Real Time Accounting by Avichi Krishnan
- 5. Fundamentals of Computers, by V. Rajaraman, PHI.

SBS G 6.1C Event Management

Unit-I: Event Concept: Corporate Events and Customer's needs - Types of Events - Corporate hospitality - Exhibitions - Trade Fairs - Conferences -Business and Government Meets.

Unit-II: In-House vs. Event Management Companies: Corporate event packages - Staff events, Customer events - Team building - Menu Selection - Customization.

Unit-III: Charity Events and Award Ceremonies: Fund raising targets and objectives - Working with volunteers and Committees - Generating goodwill and media exposure - Entertainment Events.

Unit-IV: Outdoor Events: Logistics, Types of Outdoor events, Risk management - Health and safety, Marketing and sponsorship, HR Management, Programming and Entertainment.

Unit-V: Celebrity Events: Launches, Fashion shows, National festivals and high-profile charity events - Liaison with agents, Contract Negotiations, Client briefings, Celebrity wish lists and expectations - Liaisoning with Govt. Departments.

- 1. Event Management: A Blooming Industry and an Eventful Career by Devesh Kishore, Ganga Sagar Singh Har-and Publications Pvt. Ltd.
- 2. Event Management by Swarup K. Goyal Adhyayan Publisher.
- 3. Event Management & Public Relations by Savita Mohan Enkay Publishing House
- 4. Event Entertainment and Production Mark Sonder, CSEP, Wiley & Sons, Inc.
- 5. Special Event Production Doug Matthews.
- 6. Fenich, G. Meetings, Expositions, Events, and Conventions: An introduction to the industry. New Jersey: Pearson Prentice Hall.

SBC G 6.1D Media Management

Unit-I: Media Management: Role of Media - Planning - Organization - Media types - Unique features of print media - Radio and Television - Teleconferencing.

Unit-II: Media Technology: Internet, mobile phones, interactive television, video games, Ipod, Blogs, Community network sites, Bulletin boards, chatting, mailing, e-learning, e-publishing.

Unit-III: Media Marketing: Penetration, Reach, Access and Exposure to media - Revenue-expenditure in media - Selling and buying space and time on media - TRP Rating - Audience Profiles.

Unit-IV: Media and Ethics: Ethical issues related to Media - Intellectual Property Rights (IPR) and New Media - Security issues and New media - Comparative analysis of Ten websites.

Unit-V: Media Laws: Role of Press Council – Prasar Bharti Act 1990 - Cable TV networks Regulation Act 1995 - Cinematograph Act 1952 - Information Technology Act 2000 - Convergence bill - Cyber laws.

- 1. Principles of Advertising and IMC Tom Duncan-Tata McGraw-Hill-Second Edition.
- 2. Advertising and Promotion, An IMC Perspective, Kruti shah and Alan D' Souza, TMH.
- 3. Mehra Newspaper Management, Corgi Books.
- 4. Rucker and Williams- Newspaper Organization and Management, John Wiely & Sons.
- 5. Raidu C.S., Media and Communication Management, Himalaya Publishers
- 6. Michael Goodwin, Making Multimedia Work, John Wiley & Sons.
- 7. Raidu Nageshwar, Mass Media: Law and Regulations, Himalaya Publishers.

DSC 1 G 6.2 Marketing

Unit-I: **Introduction:** Concepts of Marketing: Product Concept – Selling Concept - Societal Marketing Concept – Marketing Mix - 4 P's of Marketing – Marketing Environment.

Unit-II: **Consumer Markets and Buyer Behaviour:** Buying Decision Process – Stages – Buying Behaviour – Market Segmentation – Selecting Segments – Advantages of Segmentation.

Unit-III: Product Management: Product Life Cycle - New products, Product mix and Product line decisions - Design, Branding, Packaging and Labeling.

Unit-IV: Pricing Decision: Factors influencing price determination, Pricing strategies: Skimming and Penetration pricing.

Unit-V: Promotion and Distribution: Promotion Mix - Advertising - Publicity - Public relations - Personal selling and Direct marketing - Distribution Channels - Online marketing- Global marketing.

- 1. Philip Kotler, Marketing Management, Prentice Hall of India.
- 2. Philip Kotler & Gary Armstrong, Principles of Marketing, Pearson Prentice Hall
- 3. Stanton J. William & Charles Futrel, Fundamentals of Marketing, McGraw Hill Company
- 4. V.S. Ramaswamy S. Nama Kumari, Marketing Management Planning, McMillan

DSC 2G 6.3 Auditing

Unit-I: Auditing: Meaning – Objectives – Importance of Auditing – Auditing as a Vigil Mechanism – Role of Auditor in checking corporate frauds.

Unit-II: Types of Audit: Based on Ownership and time - Independent, Financial, Internal, Cost, Tax, Government, Secretarial audits.

Unit-III: Planning of Audit: Steps to be taken at the commencement of a new audit - Audit programme - Audit note book - Internal check, internal audit and internal control.

Unit-IV: Vouching and Investigation: Vouching of cash and trading transactions - Investigation, Auditing vs. Investigation

Unit-V: Company Audit and Auditors Report: Auditor's Qualifications – Appointment and Reappointment – Rights, duties, liabilities and disqualifications - Audit report: Contents – Preparation - Relevant Provisions of Companies Act, 2013.

- 1. S. Vengadamani, "Practical Auditing", Margham Publications, Chennai.
- 2. Ghatalia, "Principles of Auditing", Allied Publishers Pvt. Ltd., New Delhi.
- 3. Pradeesh Kumar, Baldev Sachdeva & Jagwant Singh, "Auditing Theory and Practice, Kalyani Publications, Ludhiana.
- 4. N.D. Kapoor, "Auditing", S. Chand, New Delhi.
- 5. R.G. Saxena, "Principles and Practice of Auditing", Himalaya Publishing House, New Delhi.
- 6. Jagadesh Prakesh, "Principles and Practices of Auditing" Kalyani Publications, Ludhiana.
- 7. Kamal Gupta and Ashok Gupta, "Fundamentals of Auditing", Tata McGraw Hill
- 8. B.N. Tondan, "Practical Auditing", S.Chand, New Delhi.

DSC 3G 6.4 Management Accounting

Unit–I: Management Accounting: Interface with Financial Accounting and Cost Accounting - Financial Statement analysis and interpretation: Comparative analysis – Common size analysis and trend analysis (including problems).

Unit–II: Ratio Analysis: Classification, Importance and limitations - Analysis and interpretation of Accounting ratios - Liquidity, profitability, activity and solvency ratios (including problems).

Unit–III: Fund Flow Statement: Concept of fund: Preparation of funds flow statement. Uses and limitations of funds flow analysis (including problems).

Unit–IV: Cash Flow Statement: Concept of cash flow – Preparation of cash flow statement - Uses and limitations of cash flow analysis (including problems).

Unit–V: Break-Even Analysis and Decision Making: Calculation of Break-even point - Uses and limitations - Margin of safety – Make/Buy Decision - Lease/own Decision (including Problems).

- 1. S.N. Maheswari, A Textbook of Accounting for Management, S. Chand Publishing, New Delhi.
- 2. I.M Pandey, "Management Accounting", Vikas Publishing House, New Delhi,
- 3. Shashi K. Gupta & R.K. Sharma, "Management Accounting: Principles and Practice", Kalyani Publishers, Ludhiana.
- 4. Jawahar Lal, Accounting for Management, Himalaya Publishing House, New Delhi.
- 5. Charles T. Horngren, <u>et.al</u>, "Introduction to Management Accounting" Person EducationIndia, New Delhi, 2002.
- 6. Murthy & Guruswamy Management Accounting, Tata McGraw Hill, New Delhi.
- 7. Dr. Kulsreshtha & Gupta Practical problems in Management Accounting.
- 8. Bhattacharya, D., "Management Accounting", Pearson Education India, New Delhi.
- 9. S.P. Gupta Management Accounting, S. Chand Publishing, New Delhi.

DSC H 6.5 e-Payments System

Unit-I: e-Cash and Virtual Money: Electronic Data Interchange (EDI) - NEFT/RTGS/Electronic Payment modes - Foundations of e-Cash and Issues; Security, Anonymity, Untraceability, Virtual currencies, Bitcoin.

Unit-II: Automated Clearing and Settlement: Process of Real Time Gross Settlement System - Net Settlement -ATM Networks - Fedwire, CHIPS and SWIFT.

Unit-III: e-Payment Security and Digital Signature: Cryptographic Methods - Hash functions - Public/Private Key methods: RSA - Digital Signatures - Certification Process - Digital identity Documents and Remote Authentication.

Unit-IV: **Mobile Payments:** Wireless payments, Digital Wallets, Google Wallet – Obopay - Security Challenges.

Unit-V: Electronic Invoice and Payment System: Electronic Statement Delivery - EIPP providers - Biller service providers - Customer service providers - Reconciliation through Bank -Invoice Paper elimination - Scan-based trading (SBT).

- Domonique Rambure and Alec Nacamuli, "Payment Systems: From the Salt Mines to the Board Room", Palgrave MacMillan.
- 2. Weidong Kou, "Payment Technologies for E-Commerce". Springer, Germany.
- 3. Donal O'Mahony, Michael Peirce and Hitesh Tewari, "Electronic Payment Systems", Artech House, Inc.
- 4. M. H. Sherif, Protocols for Secure Electronic Commerce, Boca Raton, Fla, CRC Press.

DSC H 6.6 Social Media and e-Marketing

Unit-I: Social Media: Career in Social Media Marketing - Strategic Marketing - Social media Planning process - Campaigns (tactics and results).

Unit-II: Social Consumers: Social media marketing segments - Digital consumers - Digital communities - Online communities - Strong & Weak Ties - Social Community - Social Publishing.

Unit-III: Social Media Sites: Face book - Twitter - LinkedIn - YouTube and their Operations - Data mining and Social Media - Role of Social Media in Marketing Research - Social Media and Privacy/Ethics.

Unit-IV: e-Marketing: Objectives, Online Advertising - Distribution in e-Marketing, Lead Generation Platform - Customer Service mechanism - Relationship Building medium.

Unit-V: **Methods of e-Marketing**: Advertising Techniques, Selling Methods, Sales Promotion - Public Relations - Sponsorship, Merchandising, Teleconferencing - Chatting.

- 1. Chaffey, D., e-Marketing Excellence: Planning and Optimizing Your Digital Marketing, Burlington: Elsevier.
- 2. Hanson, W. A. & Kalyanam, K., Internet Marketing & e-Commerce, Thomson Southwestern, Mason, Ohio.
- 5. Harris, L., Marketing the e-Business, Hoboken: Taylor & Francis.
- 6. Krishnamurthy, S., Contemporary research in e-Marketing, Hershey, PA: Idea Group Publication.
- 7. Stephen Dann & Susan Dann, E-Marketing: Theory and Application, Macmillan, New York.
- 8. Seth Godin, E-Marketing, Berkley Publishing Group.
- 9. Irvine Clarke & Theresa B. Flaherty Advances in Electronic Marketing, Idea Group Publishing, Hershey.

DSC H 6.5 Agricultural and Rural Marketing

Unit-I Concept of Rural Market: Rural market Characteristics - Rural markets and Environmental factors - Agricultural Market Yards.

Unit-II Rural Consumer Behaviour: Rural vs. Urban Consumer – Relevance of Marketing mix for Rural market/Consumers - Problems in rural market - Life Style Marketing – Rural market Segmentation.

Unit-III: Agricultural Marketing: Problems and Challenges in Agriculture Marketing - Market Yards - Support prices - Rural Warehousing.

Unit-IV: Agriculture Support Mechanism: Role of CCI, Tobacco Board, Spices Board, Coffee Board, Tea Board - Agriculture Price Commission.

Unit-V: **Export potential for Agro-products:** Role of Government and Non-Govt. Agencies in the development of rural and agricultural Marketing - Strategies for supply of Seed, Fertilizers, Pesticides, Farm Equipment.

- 1. C.S.G.Krishnamacharyulu & Lalitha Ramakrishnan, "Rural Marketing: Text and Cases", Pearson Education, New Delhi.
- 2. Awadhesh Kumar Singh & Satyaprakash Pandey, Rural Marketing: Indian Perspective, New Age International Publishers, New Delhi.
- 3. Mamoria, C.B. & Badri Vishal: Agriculture Problems in India
- 4. Arora, R.C., "Integrated Rural Development", S. Chand Limited, New Delhi.
- 5. Gopalaswamy, T.P., "Rural Marketing: Environment, Problems and Strategies, Vikas Publishing House Pvt. Ltd., New Delhi.
- 6. Bedi & Bedi, "Rural Marketing", Himalaya Publishing House, New Delhi.

DSC H 6.6 Warehouse Management

Unit-I: **Concept of Warehouse**: Functions of Warehouses - Warehousing Cost - Warehousing Management Systems (WMS) - Strategic planning for Warehousing - Supply Chain and Warehousing.

Unit-II: Role of Warehousing in Retail: Challenges in retail warehousing, Warehousing in fashion retail - Retail product tracking in warehouse using RFID - Role of government in warehousing - Warehousing and Supply Chain.

Unit-III: Warehouse Operations: Structure - Inventory Receiving - Picking - Locating - Dispatching Maintenance - Security and Safety - Records Maintenance.

Unit-IV: **Health and Safety Perspective**: Health and Safety Risks at Warehouse, Assessment of Risks, Management of Health and Safety risks - Bar Code Scanners, Wireless LAN, Mobile Computers, Radio Frequency Identification (RFID).

Unit-V: Warehousing Practices: FCI, CWC, Reliance - Wal-Mart - KFC - ICT Applications in Warehouse - World-class Warehousing.

- 1. Edward H. Frazelle, World Class Warehousing and Material Handling.
- 2. Gwynne Richards, Warehouse Management: A Complete guide to improving efficiency and minimizing costs in the modern warehouse, Kogan Page, London.
- 3. Stuart Emmett, Excellence in Warehouse Management: How to Minimize costs and Maximize Value, John Wiley & Sons, Ltd., London.
- 4. James A. Tompkins & Jerry D. Smith, The Warehouse Management Handbook, Tompkins Press, North Carolina.
- 5. David E. Mulcahy & Joachim Sydow, Supply Chain Logistics Program for Warehouse Management, CRC Press, New York.

DSC H 6.5 Financial Reporting

Unit-I: Corporate Financial Reporting: Issues and problems of financial statements - Balance sheet and profit and loss account - Recent trends in reporting.

Unit-II: Consolidated Financial Statements: Purposes of consolidated financial statements - Consolidation procedures – Minority interests, Goodwill, Treatment of pre- acquisition and post-acquisition profits.

Unit-III: Companies Act 2013 - Reporting requirements - National Finical Reporting Authority (NFRA).

Unit-IV: Companies Act, 2013 - Board of Directors - Director's Report - Business Responsibility report - Corporate Governance Reporting - Corporate Social Responsibility reporting.

Unit-V: Developments in Financial Reporting: Value Added Statements: Economic Added Value, Market Value - Shareholders' Value - Human Resource Reporting - Reporting on Price Level changes.

- 1. P.C. Tulsian & Bharat Tulsian, Financial Reporting, S. Chand, New Delhi.
- 2. RSN Pillai, Bhagirathi & S. Uma, Fundamentals of Advanced Accounting, Vol.1, S.Chand, New Delhi.
- 3. Nehru J. Financial Reporting by diversified Companies, Vision Books, New Delhi.
- **4.** Hawkins David, Financial Statements Corporations, Dow Jones-Irwin Homewood.
- 5. Paul Marcus Fischer, William James Taylor & Rita Hartung Cheng, Advanced Accounting, Cengage Learning, USA.
- 6. Maheswari S N., Maheswari S K., Corporate Accounting, Vikas Publishing House Pvt. Ltd., New Delhi.
- 7. S.K.Gupta, Financial Analysis and Reporting, Kalyani Publishers, Ludhiana.

DSC H 6.6 Emerging Areas in Accounting

Unit-I: Human Resource Accounting: Methods: Cost approach - Replacement cost approach - Present value of future earnings approach - Expense model - Model on human resource accounting (including problems).

Unit-II: Social Accounting: Rationale for Social Accounting - Qualitative and quantitative social accounting disclosures - Evaluation of social accounting reports.

Unit-III: Inflation Accounting: Historical Cost basis of Financial statements – Limitations – Evolution of Inflation accounting - Constant-rupee accounting - International standard for hyperinflationary accounting (including problems)

Unit-IV: Environmental Accounting: Qualitative and quantitative Environmental accounting disclosures - Evaluation of Environmental accounting reports - Green Accounting - Concept and implementation.

Unit-V: Special Areas in Accounting: Intrinsic Value Accounting – Resource Consumption Accounting – Forensic Accounting – Fund Accounting – Hedge Accounting.

- 1. Gupta R. L. Advanced Financial Accounting S. Chand & Sons
- 2. Shukla and Grewal: Advanced Accounts, S. Chand & Ltd. New Delhi.
- 3. Jain and Narang: Advanced Accounts, Kalyani Publishers, Ludhiana.
- 4. Gupta, Shashi K. & Sharma, R.K., Management Accounting: Principles and Practice, Kalyani Publishers, Ludhiana.
- 5. L. S. Porwal: Accounting Theory, Tata McGraw Hill
- 6. S. N. Maheshwari: Corporate Accounting, Vikas Publishing House Pvt. Lit. New Delhi.
- 7. Ashok Sehgal& Dr. Deepak Sehgal: Advanced Accounting, Taxmen, New Delhi.
- 8. Mukherji and Hanif Modern Accounts, Vol. I and II, Tata McGraw Hill.
- 9. R. L. Gupta & V. K. Gupta Advanced Accounting, Sultan Chand, New Delhi.

DSC H 6.5 Derivatives Trading

Unit-I: Derivatives: Forward and Futures Contracts – Options – Swaps – Types of Traders – OTC and Exchange Traded Securities - Risks in Derivatives.

Unit-II: Futures Contract: Specifications - Margin Requirements - Marking to Market - Types of Futures - Relationship between Future, Forward and Spot Prices - Futures Trading and operations.

Unit-III: Options: Types: Call and Put – American and European – Intrinsic value and Time value of Options – Option payoff – Futures vs. Options - Trading operations.

Unit-IV: Swaps: Types: Interest Rate – Currency – Role of financial intermediaries in Swaps trading - Credit Risk - Swaps trading in India.

Unit-V: Derivatives Trading in India: Regulations - Framework – Exchange trading in Derivatives – Stock Futures and Index futures in NSE – Interest Rate Derivatives.

- 1. John.C.Hull, Options, Futures and other Derivative Securities, PHI Learning.
- 2. Keith Redhead, Financial Derivatives: An Introduction to Futures, Forwards, Options and Swaps, PHI Learning.
- 3. Stulz, Risk Management and Derivatives, Cengage Learning.
- 4. Varma, Derivatives and Risk Management.
- 5. David Dubofsky, 'Option and Financial Futures Valuation and Uses, McGraw Hill
- 6. S.L.Gupta, Financial Derivatives- Theory, Concepts and Practice, Prentice Hall of India.

DSC H 6.6 Stock Market Regulatory Framework

Unit-I: Stock Market Regulations: Regulations of Companies Act, 2013 - Registrar of Companies - Powers and Functions - Securities Contract and Regulations Act.

Unit-II: **Stock Exchanges**: Listing of Securities - Conditions - Listing Agreement - Problems in Implementation.

Unit-III: **Securities Exchange Board of India**: SEBI Act - SEBI Guidelines on Initial Public Offerings - Investors' Protection.

Unit-IV: Legal Process of Company: Expansion and Restructuring - Takeover, Amalgamation and Merger – Regulations - Repurchase of own company shares - consequences of non-compliance with the rules.

Unit-V: **Function of Dealers:** Investment advisors and representatives in the capital market - Statutory control on Dealers - Common law and statutory liabilities for malpractices.

- 1. E. Gordon & H. Natarajan, Capital Market in India, Himalaya publishing House,
- 2. H.R. Machiraju, Indian Financial system, Vikas publishing House Pvt, Ltd
- 3. Sanjeev Agarwal, Guide to Indian Capital Market, Bharat Law House
- 4. V.L. Iyer, SEBI practice Manual, Taxman Allied Service (P) Ltd
- 5. M.Y. Khan, Indian Financial Systems, Tata McGraw Hill,
- 6. SEBI Manual, Taxman

DSC H 6.5 Financial Services

Unit-I: Financial Services: Role of Financial Services - Banking and Non Banking Companies – Activities of Non Banking Finance Companies - Fund Based Activities - Fee Based Activities .

Unit-II: Merchant Banking Services: Scope and importance of merchant banking services - Venture Capital - Securitization - Demat services - Commercial Paper.

Unit-III: Leasing and Hire-Purchase: Types of Lease, Documentation and Legal aspects – Fixation of Rentals and Evaluation - Hire Purchasing- Securitization of debts - House Finance.

Unit-IV: **Credit Rating**: Purpose – Types – Credit Rating Symbols – Agencies: CRISIL and CARE – Equity Assessment vs. Grading – Mutual funds.

Unit-V: Other Financial Services: Factoring and Forfaeiting - Procedural and financial aspects - Installment System - Credit Cards - Central Depository Systems: NSDL, CSDL.

- 1. B. Santhanam, Financial Services, Margham Publication, Chennai.
- 2.M.Y. Khan, Financial Services, Tata McGraw Hill, New Delhi.
- 3. Machendra Raja, Financial Services, S.Chand Publishers, New Delhi.
- 4. V. A. Avdhani, Marketing of Financial Services.
- 5. Machiraji, "Indian Financial System", Vikas Publishers.
- 6. Sandeep Goel, Financial Services, PHI Learning.
- 7. L.M. Bhole, Financial Institutions and Markets, Tata McGraw Hill.
- 8. SEBI Guidelines, Bharat Publications, New Delhi.
- 9. E. Gordon & H. Natarajan, Capital Market in India, Himalaya publishing House.

DSC H 6.6 Marketing of Financial Services

Unit-I: Difference between Goods and Services: Managing Service Counters – Integrated Service Management – Service Elements.

Unit-II: Constructing Service Environment – Managing People for service Advantage – Service Quality and Productivity – Customer Loyalty.

Unit-III: Pricing and Promotion Strategies: Pricing strategies – Promotion strategies – B2B Marketing – Marketing Planning and Control for services.

Unit-IV: Distributing Services: Cost and Revenue Management – Approaches for providing services - Channels for Service provision – Designing and managing Service Processes.

Unit-V: Retail Financial Services - Investment services - Insurance services - Credit Services - Institutional Financial Services - Marketing practices in select Financial Service Firms.

- 1. Aradhani "Marketing of Financial Services" Himalaya Publications
- 2. Sinha and Saho, Services Marketing, Himalaya Publishing House
- 3. Reddy Appanaiah, Anil Kumar and Nirmala, Services Marketing, Himalaya Publishing.
- 4. Shajahan, Services Marketing, Himalaya Publishing House.
- 5. Christopher lovelock, Services Marketing, Pearson Education Asia.
- 6. Helen Woodroffe Services Marketing, McMillan India Ltd.
- 7. S.M. Jha, Services Marketing, New Delhi Himalaya Publishing House.
- 8. Valarie A. Zeithmal & Mary JoBitner, Services Marketing, New Delhi, Tata McGraw Hill

DSC H 6.5 Service Tax and VAT

Unit-I: Service Tax: Charge of Service Tax - Service Tax Systems: Central and State - Taxable Services, Valuation of taxable services - Collection and Payment of Service Tax.

Unit-II: Provisions: Registration Procedure, Service Receiver liability - Computation of Service Tax - Revaluation of service tax.

Unit-III: Central Sales Tax: Tax on Inter- State Trade and Exports - Registration - Rates of Tax, Assessment and Refunds - GST Act and Rules.

Unit-IV: Value Added Tax: Concept of VAT, Declared Goods, Registration and Procedural Aspects, Rate and Computation of VAT liability - Collection and Payment of VAT.

Unit-V: Assessment Procedure & Appeals: Assessment of Service Tax - Filing of e-Return - Service Tax Appeals - Service Tax Appellate Tribunal - Refund and penalties.

- 1) Income Tax VAT & Service Tax- T. N. Manoharan: Snow White Publication
- 2) Tax Laws ICSI, New Delhi (www.icsi.edu, www.icai.org)

DSC H 6.6 Tax Planning and Management

Unit-I: Tax Planning: Difference between tax planning, tax avoidance, tax evasion and tax management - Tax planning with reference to setting up a New Business - Form and Size - Tax Holiday, etc.

Unit-II: Tax Planning of Financial Decisions: Absorption, Mergers, De-mergers and Takeovers - Reorganization or Restructuring of Capital - Decisions such as Borrowing or Investment Decisions.

Unit-III: Tax Planning on Managerial decisions: Own or lease - Make or buy decisions - Repair, replace, renewal or renovation of assets - Shut down or Continue decision.

Unit-IV: Tax planning on Foreign income: Selling in domestic or foreign marker - Avoidance of double taxation agreement - Foreign collaborations and joint ventures.

Unit-V: Foreign Collaborations: Incidence of tax on Domestic companies - Provisions for relief in respect of Double taxation - Double Taxation Avoidance Agreements.

- 1. E.A. Srinivas, Corporate Tax Planning, Tata McGraw Hill.
- 2. Vinod K. Singhania, Taxman's Direct Taxes Planning and Management.
- 3. Taxman, The Tax and Corporate Law Weekly.
- 4. Bhagawati Prasad, Direct Taxes Laws Practice, Wishwa Prakashan.
- 5. Ahuja, Girish & Ravi Gupta. Corporate Tax Planning and Management, Bharat Law House.
- 6. Acharya, Shuklendra and M.G. Gurha, Tax Planning under Direct Taxes. Modern Law Publication, Allahabad.
- 7. IAS 12 and AS 22.
- 8. T.P. Ghosh, IFRSs. Taxman Publications Pvt. Ltd. New Delhi.

DSC H 6.5 Marketing of Insurance Products

Unit-I: Marketing of Services: Distinction between Product and Service Marketing - 7 Ps of Marketing.

Unit-II: Marketing of Insurance Services: Use of relationship marketing in insurance - Commoditization of insurance - Factors determining service quality of insurance products.

Unit-III: Understanding of Insurance Market - Insurance Market structure and competition - Insurance market penetration and density - Changing profile of Indian insurance buyer - Strategies for marketing of insurance.

Unit-IV: Promotion of insurance: Promotional Mix - Personal Selling vs. Advertising - Factors influencing Promotional Mix - Brand building.

Unit-V: Case Studies: Marketing methods and strategies adopted by LIC, GIC, Bajaj Life, SBI Life, HDFC Life.

- 1. Gray Armstrong & Philip Kotler, Marketing-An Introduction, Pearson Education, Asia.
- 2. Shukla A.K, Service Marketing, Vaibhav Laxmi Prakashan Varanasi.
- 3. Adrian Payne, The Essence of Services Marketing, Prentice Hall of India.
- 4. K. Rama Mohana Rao, Services Marketing, Pearson Education.

DSC H 6.6 Insurance Regulatory Framework

Unit-I: Insurance Legislation in India: Insurance Act, 1938 - Functions of IRDA - Motor Vehicle Act, 1988 - Marine Insurance Act - Bill of Lading Act - Indian Railways Act - Carriage of Goods by Sea Act.

Unit-II: IRDA Regulatory Functions: Validity and Renewal of license – Regulations for Third Party Administrators (TPA) – Procedure for Registration of Insurance companies - Categorization of Surveyors - Inspection.

Unit-III: Regulations on Conduct of Business: Obligation of Insurers for rural and Social sector – Micro Insurance – IRDA guidelines – Anti Money laundering – IRDA regulations on Advertisements – Compliance and control – Statutory warnings.

Unit-IV: Policy Holders Rights of Assignment: Assignment and Transfer of policies – Nomination – Prohibition of Rebates – Provisions of sec 64 VB – Exemptions to Sec 64 VB.

Unit-V: Protection of Policy Holders Interest: Pre and Post stage of Insurance Cycle – Free look period – Grievance Redressal – Complaint handling.

- 1. Nalini Prava Tripathy & Prabir Pal, Insurance: Theory and Practice, Prentice Hall of India.
- 2. Loomba, Jatinder, Risk Management and Insurance Planning, Prentice Hall of India.
- 3. Venkatesh Babu S., Manjunatha J.M., Manjunatha K.B. & S.K. Podder, Insurance and Risk Management, Himalaya Publishing House Pvt. Ltd.
- 4. S. Arunajatesan and T.R. Vishwanathan, Risk Management and Insurance, McMillan.
- 5. Indian Institute of banking and finance, Principles and Practice of Banking, McMillan.
- 6. Trieschmann, Hoyt and Sommer, Risk Management and Insurance, Cengage Learning
- 7. George E Rejda Principles of Risk Management and Insurance, Pearson

DSC H 6.5: Supply Chain Management - Products

Unit-I: Introduction: Challenges in Supply chain management, Uncertainty and supply chain management, Supply chain Drivers and Obstacles, Supply chain Network, Different types of Supply Chain Networks.

Unit-II: Demand: Supply Chain Demand - Estimating Demand - Forecasting Techniques - Managing Supply Chain Demand and Supply.

Unit-III: Sources of Inputs: Suppliers - Relations - Sourcing - Vendor Selection - Performance Rating of Suppliers - Suppliers Networks - Supplier Development.

Unit-IV: Output: Customer Selection - Process - Relationship Management - Innovations in Supply Chain Management.

Unit-V: **Logistics:** Logistics and Customer Relationships Management - Functions - Structure - Logistics Costs - Customer Service and Logistics Management - Supply Future Challenges.

- 1. G. Raghuram, Logics and Supply Chain Management, Macmillan.
- 2. Emiko Bonafield Harnessing Value in Supply Chain, Johnwiley, Singapore.
- 3. Dr. Gopal Krishnan Material Management Rearview, Pearson New Delhi.
- 4. B.S. Sahay, Macmillan Supply Chain Management, Pearson Education.
- 5. Supply Chain Logistics Management Bowersox, Closs & Cooper McGraw-Hill.
- 6. World Class Supply Management Burt, Dobbler, Sterling, Tata McGraw-Hill.

DSC H 6.6 Supply Chain Management - Services

Unit-I: Concepts of Supply Chain: Features - Role of Supply Chain Management in Services - Design and development of Supply Chain network for Services.

Unit-II: Customer Service: Service Mix - Cost - Pricing of Service - Channels of Distribution-Customer service linkages - Customer satisfaction Enablers - Sourcing and Availing.

Unit-III: Planning Demand and Supply: Planning for supply and demand of Services - Demand Forecasting, Supply and Managing variability - Quick Response and Accurate Response System in SCM - Other Planning Strategies.

Unit-IV: Supply Chain Service Operations: Supply Chain Services Planning - Supply Chain Facilities - Capacity Planning - Services Optimization - Dynamic Routing and Scheduling.

Unit-V: Recent Trends in Supply Chain Management: New Developments - Outsourcing Operations, Co-Makership - Role of e-Commerce in Supply Chain Management - Green Supply Chain Management.

- 1. Sunil Chopra, Supply Chain Management, Pearson Education Publishing
- 2. G. Raghuram , Logics and Supply Chain Management, Macmillan.
- 3. Emiko Bonafield Harnessing Value in Supply Chain, John Wiley, Singapore.
- 4. Dr. Gopal Krishnan Material Management Rearview, Pearson New Delhi.
- 5. B.S. Sahay, Macmillan Supply Chain Management, Pearson Education.

DSC H 6.5 Sales Promotion

Unit-I: **Sales Promotion:** Sales Executive Functions - Sales Promotion and control - Sales organization - Setting-up of Sales organization - Types of Sales organization .

Unit-II: **Personal Selling**: Theories of personal selling - analyzing market potential - sales potential and sales forecasting methods - Distribution policies and pricing policies.

Unit-III: **Sales Operations**: Sales budget, Sales territories, Sales Quata's, Point of Sale - Sales contests - Coupons and discounts - Free offers - Display - Showrooms and Exhibitions.

Unit-IV: Salesmanship: Sales Manager Qualities and functions - Types of salesman - prospecting - pre-approach and approach - selling sequence - psychology of customers.

Unit-V: **Sales force Management:** Recruitment and Selection - Training - Induction - Motivation of sales personnel - Compensation and Evaluation of Sales Personnel.

- 1. Richard R. Still, Edward W. Cundiff & Norman A.P. Govani, "Sales Management: Decisions, Strategies and Cases", Person Education, New Delhi.
- 2. McMurry & Arnold, "How to Build a Dynamic Sales Organization", McGraw Hill, W.C.
- 3. Pradhan, Jakate & Mali, Elements of Salesmanship and Publicity, Kitab Mahal.
- 4. Anderson Robert, "Professional Sales Management", Prentice Hall of India, New Delhi.
- 5. Gerald A.Michaelson, Strategies for Selling, Tata McGraw Hill Publishing Co. New Delhi.
- 6. Building a Winning Sales Team Gini Graham & Scott, ASJA Press.
- 7. Professional Sales Management Anderson, Hair and Bush, McGraw Hill.

DSC H 6.6 Direct Marketing

Unit-I Direct Marketing: Features - Different Strategies - Mailing SMS - MMS - New Channels of Direct Marketing - Marketing Communication plan.

Unit-II: Direct Marketing Creativity: Creative Process and Testing – Direct Mail, Catalogs -Print Advertising - Marketing Intelligence - Relational, Direct and Interactive Marketing - 3's USP and Creativity.

Unit-III: Direct Marketing Media – Magazines, Newspapers and TV/Radio - Telemarketing - Evolution of Digital Marketing and New Customer.

Unit-IV: Social Media and Digital Marketing: Facebook, Twitter, LinkedIn, Emailing - Mobile Marketing - Interactive Television - Blended Direct Marketing - Integrating media and channels

Unit-V: Key factors of Direct Marketing - Digital Marketing Tips - Best practices in digital marketing - Legal Aspects - Practical examples of Flipkart, Amazon, Paytm, etc.

- 1. Kotler, Philip, Armstrong, Gary, Saunders, John and Wong, Veronica, "Principles of Marketing", Prentice Hall Europe.
- 2. Bob Stone and Ron Jacobs, Successful Direct Marketing Methods, McGraw Hill..
- 3. Mary Lou Roberts, Paul D. Berger, Direct Marketing Management, Prentice Hall Publications.
- 4. Chet Meisner, The Complete Guide to Direct Marketing- Creating Breakthrough Programs that Really Work, Kaplan Publishing.

DSC G 6.5 e-Commerce Applications

Unit-I: e-Commerce Framework: Traditional vs. e-Business Applications - Anatomy of e-Commerce Applications - Present day trends.

Unit-II: Network Infrastructure of e-Commerce: Components of the I-way - Global information distribution networks - Public policy issues - Internet as a network infrastructure - Business of the internet commercialization.

Unit-III: Network Security: Client server network security - Firewalls and Network security - data and message security - Encrypted documents and Electronic mail.

Unit-IV: Electronic Commerce and World Wide Web: Consumer oriented E-commerce, Electronic payment systems, Electronic data interchange (EDI), EDI applications in business, EDI and E-commerce EDI implementation.

Unit-V: Intra-organizational e-Commerce: e-Commerce catalogs, Document Management and Digital libraries – Managing Supply Chain through e-Platform.

- 1. R. Kalakota and A. B. Whinston, Frontiers of Electronic Commerce, Addison Wesley.
- 2. David Kosiur, Understanding Electronic Commerce, Microsoft Press.
- 3. Soka, From EDI to Electronic Commerce, McGraw Hill.
- 4. Saily Chan, Electronic Commerce Management, John Wiley.

DSC G 6.6 Enterprise Resource Planning

- **Unit-I: Enterprise Resource Planning:** Applications Business function and Business process Development of ERP system SAP R/3 New directions in ERP.
- **Unit-II: Production and Supply chain Management**: Production Function Production planning process SAP ERP Approach to Production planning Material requirement planning in SAP ERP ERP and Supplier.
- **Unit -III: Marketing Information System and ERP**: Sales and Distribution in ERP –Pre-sales activities Sales order processing Inventory Sourcing Billing Payment Customer relationship Management.
- **Unit –IV: Accounting in ERP**: ERP for Accounting Information Industrial Credit Management in SAP ERP Management Reporting with ERP system.
- **Unit V: Human Resource Process in ERP**: HR with ERP Advance HR features Time Management ERP Recruitment process Modeling Payroll Training and Development Case Studies.

- 1. Ellen En Monk and Bret Wagner, Enterprise Resource Planning, McGraw Hill.
- 2. Alexis Leon, ERP Demystified, Tata McGraw Hill, New Delhi.
- 3. Joseph A Brady, Ellen F Monk, Bret Wagner, Concepts in Enterprise Resource Planning, Thompson Course Technology, USA.
- 4. Vinod Kumar Garg & Venkitakrishnan N K, Enterprise Resource Planning: Concepts and Practice, PHI, New Delhi.