VIDYASAGAR UNIVERSITY

Midnapore, West Bengal

PROPOSED CURRICULUM & SYLLABUS (DRAFT) OF

B.COM (HONOURS) MAJOR IN MARKETING MANAGEMENT

4-YEAR UNDERGRADUATE PROGRAMME

(w.e.f. Academic Year 2023-2024)

Based on

Curriculum & Credit Framework for Undergraduate Programmes (CCFUP), 2023 & NEP, 2020

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VIDYASAGAR UNIVERSITY
B.COM (HONOURS) MAJOR IN MARKETING MANAGEMENT
(under CCFUP, 2023)

Level	YR.	SEM	Course Type	Course Code	Course Title	Credit	L-T-P	Marks		
								CA	ESE	TOTAL
B.Com (Hons.)	3rd	V	SEMESTER-V							
			Major-8	COMHMJ08	**T:** Advertisement and Sales Promotion	4	3-1-0	15	60	75
			Major-9	COMHMJ09	**T:** Service Marketing	4	3-1-0	15	60	75
			Major-10	COMHMJ10	**T:** Consumer Behaviour	4	3-1-0	15	60	75
			Major Elective-01	COMHDSE1	**T:** Management Accounting **OR** Financial Management	4	3-1-0	15	60	75
			Minor-5 (Disc.-I)	COMMIN05	**T:** Cost Accounting	4	3-1-0	15	60	75
					Semester-V Total	20				375
		VI	SEMESTER-VI							
			Major-11	COMHMJ11	**T:** Retail Management	4	3-1-0	15	60	75
			Major-12	COMHMJ12	**T:** Rural Marketing	4	3-1-0	15	60	75
			Major-13	COMHMJ13	**T:** Consumer Affairs and Consumer Protection	4	3-1-0	15	60	75
			Major Elective-02	COMHDSE2	**T:** Supply Chain Management **OR** Indian Banking and Insurance	4	3-1-0	15	60	75
			Minor-6 (Disc.-II)	COMMIN06	**T:** Corporate Accounting	4	3-1-0	15	60	75
					Semester-VI Total	20				375
					YEAR-3	40				750
			Eligible to be awarded B.Com. in Marketing Management *on Exit*			126	**Marks (Year: I+II+III)**			2325

MJ = Major, MI = Minor Course, DSE = Discipline Specific Elective Course, CA= Continuous Assessment, ESE= End Semester Examination, T = Theory, P= Practical, L-T-P = Lecture-Tutorial-Practical

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MAJOR (MJ) 8: ADVERTISEMENT AND SALES PROMOTION
CREDIT: 4; FM: 75
HOURS: 60

Course contents:

Unit 1: Introduction: Promotional Mix – Concepts and element; Advertising: Concept and definition, salient features, Need and Importance- Economic, Social and Regulatory aspects of Advertising

10L

Unit 2: Forms of Advertising: Types and Classifications of advertising based on Media used, Geographical Area, Target Audience, Purpose and other forms.

10L

Unit 3: Advertising Media Planning and Scheduling: Advertising Media: Features of different Media- Print, Audio, Audio – Visual and Outdoor; Factors to be considered in selecting effective media; Steps involved in Media Planning; Merits and demerits of different advertising media; Planning and Scheduling Advertisements.

15L

Unit 4: Sales Promotion: Concept, Advantages and Disadvantages; Objectives of sales promotion; 'Pull' and 'Push' strategies of sales promotion; Different types of Consumer Promotions and Trade Promotions

12L

Unit 5: Sales promotion methods: Types and Techniques: Monetary and Non-monetary; Monetary methods: Price Deal, Bonus, Rebate, Discount, Refund, Trade Allowance; Non-Monetary methods: Coupons, Samples, Contests and Sweepstakes, Continuity Plan, Exchange Offer – Merits and Demerits of the methods.

13L

Suggested Readings

1. Batra Rajeev, Aaker, David A., Myers, John G., Swaminathan, F. Advertising Management, Pearson Education
2. Belch, George E., Belch, Michael A., Purani, Keyoor. Advertising and Promotion. Mc Graw Hill.
3. Kazmi, S.H.H., Batra, Satish K. Advertising & Sales Promotion. Excel Books.
4. Moriartry, Sandra, Mitchell Nancy D., Wells William D., Advertising & IMC. Principles and Practice. Pearson Education.
5. Narang Ritu – Advertising, Selling and Promotion. Pearson.
6. Krishnamurthi, Kavita, Rana, Nisha. Advertising Management. Global Vision Publishing House

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MAJOR (MJ) 9: SERVICE MARKETING
CREDIT: 4; FM: 75
HOURS: 60

Course contents:

Unit – I: Services: Concept - Nature and Characteristics of Services-Fundamental difference between Goods and Services- 4Is of Services-Classification of Services - Reasons for the growth of Service Sector –Challenges in the Service Sector -Importance of Service Sector in the Indian economy – Concept and importance of Service Marketing – Marketing Mix for Services

9L

Unit – II: Market segmentation: Concept and process of Market segmentation for service products –Market Segment strategies for service products- Matching Demand and Supply through capacity planning and Segmentation-Customer perception on Service Product- - Factors influencing Customer Expectations- Customer satisfaction and service quality-Monitoring and measuring Customer satisfaction- SERVQUAL &GAP models.

12L

Unit – III: New Service Product: Concept - Development process – Life Cycle Strategies for service products- Branding the service Product – Maintaining Service quality – Measuring Service quality - Service profit chain strategy

9L

Unit – IV: Consumer and service: Consumer perceptions of services – Building Customer relationships- Service Failure- Service Recovery and Recovery Strategies
Unit - V: Distribution and Promotion strategies for services: Concept of distribution - Challenges in Distribution of Services, Concept and importance of Personal selling, Advertising and Sales Promotion in Service Industry

9L

Unit – VI: Services in organized retailing: Health care services, Marketing E-Services, Business Process Outsourcing (BPO), Medical Transcription Services, Knowledge Process Outsourcing Services (KPO), E-learning Services in Indian Context.

6L

Unit - V: Distribution and Promotion strategies for services: Concept of distribution - Challenges in Distribution of Services, Concept and importance of Personal selling, Advertising and Sales Promotion in Service Industry

9L

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Suggested Readings:

1. Christopher H.Lovelock, Service Marketing: People, Technology, Strategy, Pearson Education, Asia
2. Ravi Shanker, Service Marketing: The Indian Perspective, Excel Books, New Delhi.
3. Balaji Dr. B., Services Marketing and Management, S.Chand & Co., New Delhi.
4. Zeithaml Valarie A., Binter Mary Jo, Gremler Dwayne Gremler D., Pandit Ajay. Services Marketing, Tata McGraw Hill Education Private Limited, New Delhi.
5. Venugopal Vasanti, Raghu V.N., Services Marketing, Himalaya Publishing House, Mumbai.
6. Nargundkar Rajendra, Services Marketing: Text & Cases, Tata McGraw-Hill Publishing Company, New Delhi.

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MAJOR (MJ) 10: CONSUMER BEHAVIOUR
CREDIT: 4; FM: 75
HOURS: 60

Course contents:

Unit I: Consumer Behaviour: Introduction: Definition, Nature, Scope; Applications in Marketing; Evolution; Understanding consumers and market segments; Consumer behavior and marketing strategy; Psychographic dimensions: Consumer motivation, perception, personality, information processing, attitude formation and attitude change.

16L

Unit II: Factors affecting Consumer Behaviour: External Influences – Culture, Sub Culture, Social Class, Reference Groups, Family; Internal Influences– Needs & Motivations, Perception, Personality, Lifestyle, Values, Learning, Memory, Beliefs & Attitudes.

10L

Unit III: Consumer Decision Making: Types of consumer decisions, Consumer Decision Making Process: Problem Recognition - Information Search - Alternative Evaluation –Purchase Selection – Post purchase Evaluation; Buying pattern in the new digital era.

10L

Unit IV: Consumer Motivation & Personality:
Consumer Motivation– Needs, Goals, Motive arousal, Maslow's Hierarchy of Needs, Freud's Theory of Motivation
Consumer Personality – Self-concept theory, Psychoanalytic Theory, Neo-Freudian Theory, Trait Theory.

12L

Unit V: Marketing Communication and Decision-Making Models:
Marketing Communication Process, Types of Communication systems – Interpersonal, Impersonal, Persuasive Communication,
Consumer Decision Making Models – Black Box Model - Economic model - Howard & Sheth model

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Suggested Readings

1. Consumer Behaviour – Satish K Batra, S H H Kazmi
2. Consumer Behaviour in Indian Context – K K Srivastava, Sujata Khandai
3. Hawkins, Best and Coney, Consumer Behaviour,Tata McGraw Hill, New Delhi.
4. S H H Kazmi, Jamal Akhtar, Consumer behaviour –Text and cases.
5. John A Howard, Consumer Behaviour in Marketing Strategy, Prentice Hall New Delhi
6. Schiffman L G and Kanuk L L Consumer Behaviour, Prentice Hall New Delhi
7. David L. Loudon,Albert J.Della Bitta,Consumer Behaviour Concepts and Applications
8. Anita Ghatak, Consumer Behaviour in India, D K Agencies (P) Ltd New Delhi

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MAJOR ELECTIVE (MJE)

MAJOR ELECTIVE (DSE)-1: MANAGEMENT ACCOUNTING
CREDIT: 4; FM: 75
HOURS: 60

Course contents:

Unit 1: Introduction: Management Accounting: Definition, Objectives, Scope, Functions, Advantages, Limitations, Techniques and Need - Comparison with Financial Accounting and Cost Accounting – Role of Management Accountant.

6L

Unit 2: Ratio Analysis: Meaning, Objectives, Limitations – Classification of accounting ratios from different viewpoints – Ratios used in analyzing liquidity, solvency, profitability, managerial efficiency – Computation and interpretation of ratios – Preparation of financial statements from the ratios.

14L

Unit 3: Cash Flow and Funds Flow analysis:
Cash Flow Statement: Preparation of cash flow statement as per Indian Accounting Standard (Ind –AS 7), Use and Limitations of Cash Flow Statement

6L

Funds Flow Statement: Meaning of fund, Identification of Fund, Sources of Fund, Application of Fund, Changes of Working Capital Position, Preparation of Fund Flow Statement.

6L

Unit 4: Budgetary Control: Budgeting and Budgetary Control: Concept of budget, budgeting and budgetary control; Objectives, merits and limitations of budgetary control; Functional budgets: Purchase, Production and Sales budget

10L

Unit 5: Standard Costing: Meaning of standard cost and standard costing, advantages, limitations and applications; Variance Analysis – material and labour variances

10L

Unit 6: Marginal Costing: Absorption versus Variable Costing: Distinctive features and income determination. Cost –Volume – Profit Analysis, Profit/Volume ratio, Break –Even Analysis – algebraic and graphical methods; Angle of incidence, margin of safety

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Suggested Readings

1. Khan, M.Y. and Jain , P.K. Management Accounting, McGraw Hill Education
2. Arora, M.N. Management Accounting. Vikas Publishing House, New Delhi.
3. Maheswari, S.N. and Mittal, S.N. Management Accounting. Shree Mahavir Book Depot, New Delhi.
4. Charles T. Horngren. Introduction to Management Accounting. Pearson Education.
5. Singh, Surrender. Management Accounting. Scholar Tech Press, New Delhi.
6. Singh, S.K. and Gupta Lovleen, Management Accounting – Theory and Practice. Pinnacle Publishing House.
7. Goel, Rajiv. Management Accounting. International Book House.

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MAJOR ELECTIVE (DSE)-1: FINANCIAL MANAGEMENT
CREDIT: 4; FM: 75
HOURS: 60

Course contents:

Unit 1: Introduction: Concept, Objectives of Financial Management, Finance Function, Inter-relationship among Investment, Financing and Dividend Decisions, Risk and Return- Fundamental Considerations

8L

Unit 2: Sources of finance: Long-term sources: Importance and sources; Short-term sources: Importance and sources

8L

Unit 3: Capital Budgeting: Concept, Capital Budgeting Methods - Traditional and Discounted Cash Flow Techniques- Detailed discussion on ARR and PBP

8L

Unit 4: Working Capital Management: Concept of Working Capital, Objective of Working Capital Management, Components, Determinants, Estimation of Working Capital

10L

Unit 5: Capital Structure: Concept, Financial Structure vs. Capital Structure, Factors determining capital structure, Optimum Capital Structure

8L

Unit 6: Cost of Capital and leverage: Concept; Source specific cost of capital and weighted average cost of capital, Concept of leverage, Types of Leverage, Operating leverage and Financial leverage, EBIT-EPS analysis

10L

Unit 7: Dividend Decisions: Types of Dividend, Determinants of Dividend Policy, Dividend Theories - Relevance Theories of Dividend - Walter's Model - Irrelevance Theory of Dividend (only concept)

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Suggested Readings:

1. James C. Van Horne and Sanjay Dhamija, Financial Management and Policy, Pearson Education.
2. Levy H. and M. Sarnat . Principles of Financial Management. Pearson Education.
3. Brigham and Houston, Fundamentals of Financial Management, Cengage Learning.
4. Khan and Jain. Basic Financial Management, McGraw Hill Education.
5. Prasanna Chandra, Fundamentals of Financial Management. McGraw Hill Education.
6. Rustagi, R.P. Fundamentals of Financial Management. Taxmann Publication Pvt. Ltd.
7. Pandey, I.M. Financial Management. Vikas Publications.
8. Bhabatosh Banerjee, Fundamentals of Financial Management, PHI Learning

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MINOR (MI)

MINOR (MI) 5: COST ACCOUNTING
CREDIT: 4; FM: 75
HOURS: 60

Course contents:

Unit 1: Introduction: Meaning, Objectives and advantages of Cost Accounting – Limitations of Cost Accounting – Cost Concepts – Classification of Costs – Cost Unit and Cost Centre –Methods and Techniques of Costing - Relationship of Cost Accounting with major branches of accounting (Financial Accounting & Management Accounting)- Preparation of cost sheet (excluding preparation of tenders and quotation).

10L

Unit 2: Material cost: Material Purchase Procedure – Material Control – Objectives of Material Control – Inventory Control Methods – ABC Analysis – Perpetual Inventory Control System – fixation of Stock Levels – Maximum Level, Minimum Level, Economic Order Quantity – Reorder Level – Difference between Bin Cards and Stores Ledger – Material Issues - Pricing of Material Issues – FIFO Method, LIFO method, Simple Average Method and Weighted Average Method

12L

Unit 3: Labour cost: Importance of Labour Cost Control – Time Keeping and Time Booking – Idle time: Definition, causes, types, treatment in cost accounting. Overtime: Definition, reasons, treatment of overtime in Cost Accounting – Labour Turnover: Causes – Effects –Methods of Remunerating the Labour – Time Rate System – Piece Rate System – Incentive Plans – Halsey Plan, Rowan Plan, Taylor's Differential Piece Rate System.

12L

Unit 4: Overheads: Classification of Overheads – Allocation and Apportionment of Overheads – Reapportionment of Service Department Overheads to Production Departments (Repeated distribution method and Simultaneous Equation Method) – Absorption of Overheads – Definition, under absorption, over absorption, methods of absorption (Direct Labour Hour Method, Direct Labour Cost and Machine Hour Rate Method)

14L

Unit 5: Costing systems:
Contract Costing: Features, Distinction between Job and Contract Costing, Progress Payments, Retention Money, Escalation Clause, Contract Accounts
Service Costing: Concept, Features and Application areas; Transport costing (simple illustrations

12L

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Suggested Readings:

1. Arora M.N: Cost Accounting – Himalaya Publishing House.
2. B.Banerjee, Cost Accounting: Theory and Practice, PHI
3. Bhattacharya Debarshi, Cost & Management Accounting I, Law Point
4. Ravi M Kishore, Cost and management Accounting, Taxmann
5. Basu& Das, Cost Accounting, Rabindra Library
6. A. Basu & S. Datta, Cost Accounting, TEE DEE Publications.

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SEMESTER-VI

MAJOR (MJ)

MAJOR (MJ) 11: RETAIL MANAGEMENT
CREDIT: 04; FM: 75
HOURS: 60

Course contents

Unit 1: Fundamentals of Retail Management: Definition and characteristics, Basic concept of Retailing, Importance and scope of retailing in the economy, Types of retailers and retail formats, Evolution of Retail and Current trends in India

10L

Unit 2: Retail Operations Management: Store planning and layout design: Location planning and site selection, Inventory and merchandise management, Visual Merchandising and Store Image

8L

Unit 3: Merchandise Management: Merchandising Philosophy, Merchandising plans, Merchandise budget, financial inventory control, Pricing Strategy, Basics of Visual Merchandising, Retail Store site and design, Store layout, Image mix, Store Exterior and Interior, Colour Blocking, Signage and Understanding Material Planograms

12L

Unit 4: E-Retailing: Concepts of E-Commerce, E-Business and E-Marketing, Evolution of E-Commerce, E-Commerce Vs Traditional Commerce, Network infrastructure for E-Commerce, E-Commerce applications: Consumer Applications, Online Interactive Retailing, ECommerce-Business Models: B2B, B2C, C2C, B2 Government, Government to Government

12L

Unit 5: E-Marketing: Information Based Marketing, E-Marketing Mix - Cost, Connectivity, Convenience, Customer, interface, Speed of delivery-Web retailing, Process of website development. E-Retailing/Reverse Marketing, Electronic Payment Systems: Introduction to payment systems, On-line payments

10L

Unit 6: Electronic payment systems: Prepaid E-payment systems, Post-paid E-payment systems, E-Cash or Digital Cash, E-Cheque, Credit cards. Smart cards, Debit cards

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Suggested Readings

1. Barry R. Berman and Joel R. Evans, & Patrali Chatterjee, Retail Management: A Strategic Approach, Pearson
2. Retail Management by Gibson G. Vedamani, Jaico Publishing House
3. David Gilbert, Retail Marketing Management, Pearson India
4. Michael Levy and Barton Weitz, & Dhruv Grewal, Retailing Management, McGraw Hill
5. R. Sudarshan, S. Ravi Prakash, M. Subrahamanya Sarma, Retail Management: Functional Principles and Practices, S. Chand

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MAJOR (MJ) 12: RURAL MARKETING
CREDIT: 04; FM: 75
HOURS: 60

Course contents

Unit 1: Introduction to Rural Marketing: Concept and Scope, Rural Vs Urban Marketing, Nature of Rural markets, Characteristics of Rural consumers, Significance of Rural Marketing, Components and classification of Rural markets, Significance of rural market, Factors contributing to Growth of rural markets

12L

Unit 2: Consumer Behaviour: Meaning and significance, Challenges, Rural customer characteristics, Classification of rural consumers, Brand loyalty of Indian Rural customers, Buying Decision Process, Factors affecting consumer behaviour

12L

Unit 3: Product Strategy: Concept and significance, Scope, Product Mix Decision, Product life cycle, Stages of new product development process, Developing market mix for rural markets, Competitive product strategies for rural markets, importance of Branding, Packaging and Labelling in rural marketing

12L

Unit 4: Pricing Strategy: Concept, Pricing Objectives, Pricing Policies, Pricing methods, Factors affecting pricing decisions, Innovative pricing methods for rural markets

12L

Unit 5: Promotion and Distribution strategy:
Promotion strategy: Meaning and significance, Types of promotion strategy, Designing right promotional campaigns

Distribution strategy: Concept and importance of Logistics Management, Problems in distribution, Channels for rural markets, Factors affecting choice of appropriate channels, New approaches and strategies in rural markets

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Suggested Readings:

1. Balaram Dogra & Karminder Ghuman, Rural Marketing: Concept & Cases, Tata McGraw-Hill Publishing Company, New Delhi, 2008
2. A.K. Singh & S. Pandey, Rural Marketing: Indian Perspective, New Age International Publishers, 2007
3. CSG Krishnamacharylu & Laitha Ramakrishna, - Rural Marketing, Pearson Education Asia. 2009
4. Philip Kotler, Marketing Management, Prentice - Hall India Ltd. New Delhi
5. Marketing Management by Dr. C.B.Gupta and Dr. Rajan Nair Publication Sultan Chand & Sons, New Delhi
6. Rural Marketing by C S G Krishnamacharlyulu and Lalitha Ramkrishnan, Pearson Education Asia
7. Marketing Management by Shrinivashan and Radhaswami, Sultan Chand & Sons, New Delhi.
8. Rural Marketing by Sukhpal Singh, Vikas Publishing House.

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MAJOR (MJ) 13:
CONSUMER AFFAIRS AND CONSUMER PROTECTION
CREDIT: 4; FM: 75
HOURS: 60

Course contents

Unit 1: Conceptual Framework

Markets: Concept of Consumer, Nature of markets, Concept of Price in Retail and Wholesale, Maximum Retail Price (MRP) and Local Taxes, Fair Price, labelling and packaging

Experiencing and Voicing Dissatisfaction: Consumer Satisfaction/dissatisfaction-Grievances, complaint, Consumer Complaining Behaviour: Alternatives available to Dissatisfied Consumers, Internal and External Complaint handling

10L

Unit 2: The Consumer Protection Act, 2019

Objectives and Basic Concepts: Consumer, goods, service, defect in goods, deficiency in service, spurious goods and services, unfair trade practice, restrictive trade practice.

Organizational set-up: Advisory Bodies: Consumer Protection Councils at the Central, State and District Levels, Basic Consumer Rights; Adjudicatory Bodies: District Forums, State Commissions, National Commission: Their Composition, Powers, and Jurisdiction (Pecuniary and Territorial), Role of Supreme Court under the CPA.

14L

Unit 3: Grievance Redress Mechanism under the Consumer Protection Act, 2019

Who can file a complaint? Grounds of filing a complaint; Limitation period; Procedure for filing and hearing of a complaint; Disposal of cases, Relief/Remedy to be provided; Temporary Injunction, Enforcement of order, Appeal, frivolous and vexatious complaints; Offences and penalties; Recent cases decided under Consumer Protection Act in areas of Medical Negligence, Banking, Insurance, Housing & Real Estate, Telecom Services, Education, Defective Product. Unfair Trade Practice

14L

Unit 4: Industry Regulators and Consumer Complaint Redressal Mechanism

i. Banking: RBI and Banking Ombudsman
ii. Insurance: IRDA and Insurance Ombudsman
iii. Telecommunication: TRAI
iv. Food Products: FSSAI (an overview)

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v. Electricity Supply: Electricity Regulatory Commission
vi. Advertising: ASCI

10L

Unit 5: Consumer Protection in India

Consumer Movement in India: Evolution of Consumer Movement in India. Formation of consumer organizations and their role in consumer protection, Recent developments in Consumer Protection in India, National Consumer Helpline.

Quality and Standardization: Voluntary and Mandatory standards; Role of BIS, Indian Standards Mark (ISI), Ag-mark, Hallmarking, Licensing and Surveillance; ISO: An overview

Suggested Readings

1. Khanna, Sri Ram, Savita Hanspal, Sheetal Kapoor, and H.K. Awasthi. Consumer Affairs. Delhi University Publication.
2. Aggarwal, V.K. Consumer Protection: Law and Practice. 5th ed. Bharat Law House, Delhi
3. Girimaji, Pushpa. Consumer Right for Everyone. Penguin Books.
4. Sharma, Deepa. Consumer Protection and Grievance-Redress in India: A Study of Insurance Industry(LAP LAMBERT Academic Publishing GmbH & Co.KG, Saarbrucken, Germany.
5. The Consumer Protection Act, 2019
6. Reddy, G.B. & Kumar, B.Akash. Consumer Protection Act: A Commentary, EBC Publications

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MAJOR ELECTIVE (MJE)

MAJOR ELECTIVE (DSE)-2: SUPPLY CHAIN MANAGEMENT
CREDIT: 4; FM: 75
HOURS: 60

Course contents

Unit 1: Supply Chain Management (SCM): Introduction, Objectives and Importance of Supply Chain, Major Supply Chain Issues, Principles of SCM, Game Changing Supply Chain Technologies, Supply Chain Innovation and Transformation, Managing Inventory in Supply Chain

12L

Unit 2: Demand Management: Introduction, Balancing Supply and Demand, Forecasting Techniques

8L

Unit 3: Warehousing: Strategic Warehousing, Warehouse Ownership Arrangements, Warehouse Decisions and Operations, Packaging: Perspective and Functions of Packaging, Types of Packing Materials, Packaging for Handling Efficiency, Material handling: Role and Principles of Material Handling in Logistics, Materials Handling Equipment, Material Handling Safety Perspective, Reverse logistics: Meaning and Scope of Reverse Logistics, Reverse Logistics as Competitive Tool.

12L

Unit 4: Order Management and Customer Service: Introduction, Influencing and Executing the Order, E-Commerce Order Fulfilment Strategies, Determining the Optimal Level of Product Availability, Importance of the Level of Product Availability, Factors Affecting Optimal Level of Product Availability, Sourcing decisions in a supply chain: The Role of Sourcing in A Supply Chain

12L

Unit 5: Logistics in Supply Chain: Selection of Appropriate Service Provider, Supply Chain Network Design: Meaning, Identifying Scenarios; Model Building, Supply Chain Sustainability-Meaning and Importance, Steps towards sustainability

8L

Unit 6: Supply Chain Performance Measurement: Meaning and need of Measurement of Supply Chain; Supply Chain Performance Measurement Systems- Supply Chain Balanced Scorecard, Hierarchy Based Measurement System, Function Based Measurement System, Dimension Based Measurement System and Interface Based Measurement System

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Suggested Readings

1. S.P. Shobha Devi, Dr. Bilal Ahmad Dar et al., Logistics and Supply Chain Management, The Write Order Publications, 2022.
2. Bowersox, Supply Chain and Logistics Management, McGraw Hill Education, 2018.
3. V. Saikumari and S. Purushothaman, Logistics and Supply Chain Management, Sultan Chand and Sons, 2023.
4. Satish C. Ailawadi and Rakesh P. Singh, Logistics and Supply Chain Management, PHI Learning, 2021.
5. John J. Coyle, Jr. C. John Langley, et al., Supply Chain Management: A Logistics Perspective, Cengage India Private Limited, 2019.
6. Martin Christopher, Logistics and Supply Chain Management, Pearson Education Limited, 2022.
7. Rahul V. Altekar, Supply Chain Management: Concepts and Cases, PHI Learning, 2023.

OR

MAJOR ELECTIVE (DSE)-2: INDIAN BANKING AND INSURANCE
CREDIT: 4; FM: 75
HOURS: 60

Course contents

Unit 1: **Indian Banking System:** Evolution and Structure of Banks in India, Types of Banks, Reserve bank of India- Functions, Credit Control and Monetary Policy.

6L

Unit 2: **Commercial banking:** Functions of Commercial Banks, Credit creation by commercial banks; Fund based and non-fund-based services offered by banks; Types of bank deposit accounts – savings bank account, term deposit, current account, recurring deposit; Various types of loans – short term, medium term, long term, microfinance, bank overdraft, cash credit, mortgage, reverse mortgage, hypothecation, pledge

11L

Unit 3: **Banking Operations:** Core Banking Solution: -meaning, features and benefits; Know Your Customers (KYC) Documents, verification and authentication of documents for KYC; CIBIL score- meaning and measures to improve the score; Doorstep Banking Services- features and benefits

5L

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Unit 4: Electronic Banking: Internet Banking-features and benefits, Internet Banking Vs Traditional banking, Mobile banking – Features and benefits, ATM –Functions and benefits, Electronic Fund Transfer –Features – RTGS, NEFT, IMPS, Digital Payments – UPI, BHIM, digital wallets, Measures for promoting digital payments and creation of cashless economy.

12L

Unit 5: Insurance: Concept of Insurance and reinsurance, Essentials of insurance contract, Evolution of Insurance in India, Principles of Insurance – Insurable interest, Utmost good faith, Indemnity, Subrogation, Contribution, Proximate cause and Mitigation of loss, Regulatory Framework of Insurance: Role and power of IRDA

13L

Unit 6: Types of insurance

a) Life insurance-Introduction to life insurance: Features of life insurance, Life insurance Product – Traditional unit Linked Policies: Individual and group policies; With-profit and without-profit policies
b) General Insurance - Introduction to General Insurance, Various sub-classes of General Insurance- Fire & Property, Marine, Miscellaneous – Motor, Health, Personal Accident, Travel, Agriculture & Crop, Aviation, Engineering, Liability

13L

Suggested Readings:

1. Agarwal, O.P., Banking and Insurance, Himalaya Publishing House
2. Satyadevi, C., Financial Services Banking and Insurance, S. Chand Publication
3. Suneja, H.R., Practical and Law of Banking, Himalya Publishing House
4. Arthur, C. and C. William Jr., Risk Management and Insurance, McGraw Hill
5. Saxena, G.S; Legal Aspects of Banking Operations, Sultan Chand and Sons
6. Jyotsna Sethi and Nishwan Bhatia, Elements of Banking and Insurance, PHI Learning

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MINOR (MI)

MINOR (MI) 6: CORPORATE ACCOUNTING
CREDIT: 4; FM: 75
HOURS: 60

Course contents

Unit 1: **Introduction**: Corporate Accounting: Meaning and importance; Books of Accounts and Statutory Registers of a company.

5L

Unit 2: **Accounting for Share Capital and Debentures**: Introduction to Issue of shares and debentures; Issue of Rights and Bonus shares; ESOPs and Buyback of shares; Book Building process; Redemption of Preference shares; Redemption of debentures: Sinking/Debenture Redemption Fund; Open market purchase and conversion of debentures; Relevant Ind-AS as applicable.

10L

Unit 3: Corporate financial statements: Features, Types & Components; Preparation of financial statements: Statement of Profit & Loss, Balance Sheet; Preparation of Financial Statements of Joint Stock companies as per schedule II of Part I of Companies Act, 2013; Relevant Ind-AS as applicable.

10L

Unit 4: Valuation of goodwill and shares:

Valuation of goodwill: Meaning and concept of goodwill; needs of valuation of goodwill; Methods of valuation of goodwill, illustrations.

Valuation of shares: Need-factors affecting valuation of shares-methods of valuation of shares, illustrations.

11L

Unit 5: Reconstruction of companies:

Types of reconstructions, concept of Amalgamation & Absorption, purchase consideration, Accounting for Amalgamation & Absorption-Illustrations; Relevant Ind-AS as applicable

12L

Alteration and reduction of share capital: meaning and accounting for reduction of share capital-illustrations. **6L**

Unit 6: Investment Accounts: Concept, important terms, preparation of investment account (shares & debentures).

6L

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Suggested Readings:

1. Basu, A., *Corporate Accounting*, Tee Dee Publications, Kolkata.
2. Goel B. K., *Corporate Accounting*, Taxmann Publications, New Delhi.
3. Hanif, M. & Mukherjee, A., *Corporate Accounting*, Tata McGraw Hill, New Delhi.
4. Mukherjee, A. K., *Corporate Accounting*, Oxford University Press, New Delhi.
5. Maheshwari S. N. & Maheswari S. K., *Corporate Accounting*, Vikas Publications, New Delhi.

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