



INDIAN MARITIME UNIVERSITY

(A Central University UNDER UNION MINISTRY OF SHIPPING, Govt. of India)

School of Maritime Management

Offers

SYLLABUS

(2nd Revision)

FOR

BACHELOR OF BUSINESS ADMINISTRATION (B.B.A)
(LOGISTICS, RETAILING & E-COMMERCE)

2018

(With effect from the Academic Year 2018-19)

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English I

100 Hrs

Objectives: To build proficiency in writing, reading and speaking in English language.

Unit - I: Prose

20 Hrs

1. Google Guys (Extract) – Richard L Brandt
2. Happiness 101 – Geeta Padmanabhan
3. Structured Procrastination – John Perry
4. The Refugee – K.A. Abbas
5. The Lion and the Lamb – Leonard Clarke

Unit - II: Poetry

20 Hrs

1. The Blind Pedlar – Osbert Sitwell
2. An Old Woman – Arun Kolatkar
3. No Sentence – Anjum Hassan
4. The Solitary Reaper – William Wordsworth
5. Gift – Alice Walker

Unit - III: Short Stories

20 Hrs

1. A Garden So Rich – Christie Craig
2. The Umbrella Man – Roald Dahl
3. The Bird – Amar Jalil
4. The Fortune Teller – Karel Capek
5. The Postmaster – Rabindranath Tagore

Unit - IV: Drama

25 Hrs

1. A Boy Who Stopped Smiling – Ramu Ramanathan

2. While the Auto Waits – O’ Henry
3. The Cellphone Epidemic – Claudia I. Haas
4. The Death Trap – ‘Saki’ (H.H. Munro)
5. The Dear Departed: A Comedy in One-Act – Stanley Houghton

Unit - V: Communicative Grammar

15 Hrs

1. Seeking and Giving Information
2. Being Informal
3. Expressing Ability, Possibility Etc.

Text Books

1. CHANDRALEKHA RAO et al., (2016), *Spring Part One*, Emerald Publishers, Chennai.
2. USHA SAIKUMAR et al., (2017), *Panorama*, Emerald Publishers, Chennai.

Reference Books

1. BHASKARAN NAIR et al., (2016), *Reflections*, Cambridge University, New Delhi.

Websites

1. <http://www.learnenglish.de/>

Elements of Economics I

100 Hrs

Objectives: To expose the students to the basic principles of economics to take business decisions.

Unit - I: Fundamentals of Economics

20 Hrs

What is Economics? – Four Big Questions of Economics ('what', 'how', 'for whom' and 'how much' to produce) – Difference between Microeconomics and Macroeconomics - Trade-off and Opportunity Cost – Diamond Water Paradox – Types of Demand (Direct Demand, Joint Demand, Composite Demand, Competitive Demand) – Law of Demand and Elasticity– Types of Elasticity (Demand, Income and Cross Elasticities) – Law of Supply – Market Equilibrium.

Unit - II: Analysis of Production and Wages

20 Hrs

Production Possibility Frontier – Production Function – Economies and Diseconomies of Scale – Economics of Scope – Types of Costs (Direct and Indirect) – Average Cost and Marginal Cost – Break Even Analysis and its limitations – Concept of Margin of Safety – Nominal and Real Wages – Theories of Wages.

Unit - III: Market Structure and failure

24 Hrs

Perfectly Competitive Markets – Monopoly – Measurement of Monopoly – Regulations of Monopoly - Duopoly – Oligopoly and Cartels – Causes of Market Failures (Public Goods, Externalities, Monopoly Power, Asymmetric Information, Moral Hazard and Adverse Selection, Disembedded Market) – Manifestations of Market Failures (Recession, Unemployment, BoP Crisis, etc.) - Concept of Externality.

Unit - IV: National Income Analysis

20 Hrs

GDP, GNP, NDP and NNP – Factor Cost and Market Price – Methods of Measurement of National Income (Income Method, Product Method, Expenditure Method, Value added Method) – Importance and Limitations of GDP Measurement – Human Development Index – Gross National Happiness (Bhutan’s Model).

Unit - V: Financial Markets

16 Hrs

Money Market – Structure and Players – Functions and Significance of Money Markets - Capital Market – Structure and Players – Difference between Money Market and Capital Market – Functions of Capital Market – IPO – Mutual Funds – Why Share Prices Fluctuate – Investors and Speculators – Venture Capital.

Text Books

1. Ghosh B.N., (2011), *Managerial Economics and Business Decisions*, Ane Books, New Delhi.
2. Ghosh B.N., (2011), *Foundations of Managerial Economics*, Ane Books, New Delhi.

Reference Books

1. SAMUELSON PAUL and NODHAUS WILLIAM, (2010), *Economics*, McGraw Hill Education New Delhi.
2. MANKIWI GREGORY, (2012), *Principles of Microeconomics*, Cengage Learning, Ohio, USA.
3. MAHESHWARI YOGESH, (2005), *Managerial Economics*, Prentice Hall India, New Delhi.

4. KOUTSOYIANNIS A, (2008), *Modern Microeconomics*, Palgrave Macmillan, UK.

Websites

1. <http://www.arthapedia.in/index.php?title=Category:Concepts>
2. <https://www.khanacademy.org/economics-finance-domain/microeconomics>
3. <https://www.theguardian.com/world/2012/dec/01/bhutan-wealth-happiness-counts>

Videos

1. <https://www.youtube.com/watch?v=vLPpF0hunwc&list=PLbMVogVj5nJRTAVF4-tueujAFiLKIV3Mo>

Financial Accounting I

100 Hrs

Objective: To impart basic understanding of financial transactions of a business entity and the accounting systems.

Unit - I: Meaning and Scope of Accounting

12 Hrs

Need for accounting - Development of accounting - Definition and functions of accounting - Book keeping and accounting - Is accounting a 'Sciences' or 'Art' ? - End users of accounting information - Accounting and other disciplines - Role of accountants - Branches of accounting - Limitations of financial accounting - Objectives of accounting - Outsourcing of accounting function - Accounting as an information system.

Unit - II: Accounting Principles

14 Hrs

Accounting principles , concepts and conventions - Generally Accepted Accounting Principles (GAAP) - Accounting standards and international accounting standards committee board - Accounting principles and the institute of chartered accountants of India - Preface to the statement of accounting standards - International Financial Reporting Standards (IFRS) - convergence in India - Systems of book-keeping - Systems of accounting - Accounting terms .

Unit - III: Journal, Ledger and Trial Balance

30 Hrs

Journal - Rules of Debit and Credit - Compound journal Entry - Opening Entry. Meaning of Ledger and Posting - Relationship between Journal and Ledger - Rules Regarding Posting - Trial Balance - Voucher system. Sub-division of journal - Cash journal - Petty cash book - Purchases journal - Sales journal - Sales returns journal - Purchases returns journal.

Unit - IV: Bank Reconciliation, Capital and Revenue

20 Hrs

Advantages of keeping a bank account - Causes of difference - Meaning and

objective of bank reconciliation statement – Importance of bank reconciliation statement – Technique of preparing bank reconciliation statement. Classification of Income, Expenditure, and Receipts.

Unit - V: Final Accounts and Rectification of Errors.

24 Hrs

Trading account – Profit and loss account – Manufacturing accounting – Balance sheet – Proforma of Balance sheet and principle of marshalling – Adjustment entries – Work sheet. Classification of Errors – Location of Errors – suspense account - Rectifying accounting entries – Effect on profit.

Text Books

1. MAHESHWARI S N, SUNEEL K MAHESHWARI & SHARAD K MAHESHWARI (2014) *Financial Accounting*, Vikas publishing House Pvt. Ltd. Noida.

Reference Books

1. TULSIAN P.C. (2013) *Financial Accounting*, Dorling Kindersley (India) Pvt. Ltd. New Delhi
2. REDDY T.S. & MURTHY. (2012) *Financial Accounting*, Margham Publications, Chennai.
3. JAIN S.P & NARANG K.L (2014) *Financial Accounting*, Kalyani Publishers, New Delhi
4. SHUKLA & GREWAL. (2011) *Advanced Accounting*, S.Chand, New Delhi.

Website

1. <http://anilchauhan1978.blogspot.in/2012/01/accounting-for-partnership-firms.html#!/2012/01/accounting-for-partnership-firms.html>
2. <http://study.com/academy/lesson/how-to-calculate-depreciation-expense-definition-formula.html>

Principles of Management I

100 Hrs

Objective: This course aims to provide an introduction to fundamental management concepts and expounds key functions of a Manager

Unit - I: Management Concepts

22 Hrs

Nature of Management – Definition of Management- Management as a Science or Art- Management as a profession- Evolution of Management Thought –Frederick Taylor and Scientific Management, Henri Fayol, the father of modern management theory, Elton Mayo and F.J. Roethlisberger and the Hawthorne studies and Peter Drucker. Managerial functions – Planning, organizing, staffing, leading, and controlling - Social responsibility of managers.

Unit - II: Global, Comparative and Quality Management

18 Hrs

International management and multinational corporations – Country alliances and economic blocs - International Management: Cultural and Country differences – Porter’s Competitive advantage on nations – Gaining a global competitive advantage through quality management.

Unit – III: Decision Making

20 Hrs

Importance and limitations of rational decision making – Development of alternatives and limiting factor –Evaluation of alternatives – Selecting an alternative: three approaches - programmed and Non-programmed decisions – Decision making under certainty, uncertainty, and risk – Creativity and innovation.

Unit - IV: Organising

24 Hrs

Meaning of organising and organisation, purpose of organization structure – Formal and informal organization – Organisational division–The department – Organisational levels and the span of management – Reengineering the organisation - Departamentation by enterprise function, by territory or geography, by customer group, and by product – Matrix organization – Strategic business units. Authority and power – Empowerment – Line/sraff concepts and functional authority – Decentralisation and centralization of authority – Delegation of authority – Art of delegation defining organisation culture - Promoting an appropriate organization culture.

Unit - V: Controlling

16 Hrs

The basic control process – Critical control points, standards, and benchmarking – Control as a feedback system – Real-time information and control – Feedforward or preventive, control – Control of overall performance - through return on Investment – Profit and loss control – Control through return on Investment – Management audits and accounting firms – The balanced scorecard – bureaucratic and clan control – requirements for effective controls – the budget as a control device – traditional non-budgetary control devices and time-event network analysis.

Text Books:

1. HAROLD KOONTZ; HEINZ WEHRICH, (2015) *Essentials of Management: An International Innovation and Leadership Perspective*. 10th edition, McGraw Hill.

Reference Books

1. L M. PRASAD; (2010) *Principles of Management*; Sultan Chand & Sons.
2. STEPHEN P ROBBINS(2009) *Fundamentals of Management: Essential Concepts and Applications*. 6th edition, Pearson Education

Websites

1. <http://youth-portal.com/wp-content/uploads/2014/10/Peter-F-Drucker-Management-Rev-Ed.pdf>
2. <http://www.exed.hbs.edu/>

Quantitative Techniques I

100 Hrs

Objectives: To introduce the basic concepts in statistics and probability.

Unit - I: Descriptive Statistics

20 Hrs

Summarizing Data: Frequency Distribution, Bar Chart, Pie Chart, Dot Plot, Histogram, Cumulative Distribution (Ogive), Steam and Leaf Display, Scatter Diagram and Cross Tabulation – Simpson’s Paradox – Measures of Location (Mean, Weighted Mean, Median, Mode, Percentile, and Quartile), Measures of Variability (Range, Variance and Standard Deviation, Coefficient of Variation, Skewness). **Geometric Mean and Harmonic Mean.**

Unit - II: Correlation and Regression Analysis

20 Hrs

Concept of Covariance and Correlation – - Pearson product moment correlation - Spearman rank-order correlation - Regression Equation – Least Squares Method - Sum of Squares due to Error (SSE), Sum of Squares due to Regression (SSR) and Total Sum of Squares of Error (SST).

Unit - III: Probability and Distributions

20 Hrs

Experiment and Sample Space - Counting Rules for Combination and Permutation - Events and Probabilities – Basic Relationships in Probability (union of two events, complement of an event, mutually exclusive events) – Conditional Probability – Bayes Theorem – Discrete Random Variables – Continuous Random Variables – Normal Probability Distribution.

Unit - IV: Hypothesis Testing

20 Hrs

Applications of Hypothesis Testing - Developing Null and Alternate Hypothesis – Type I and Type II errors – Confidence Intervals – Z-test and

T-test – One-tailed and Two-tailed test – Hypothesis Test on Population Proportion – Chi Square Test.

Unit - V: Time Series Analysis and Index Numbers **20 Hrs**

Time Series Patterns: Horizontal Pattern, Trend Pattern, Seasonal Pattern, Trend and Seasonal Pattern, Cyclical Pattern – Moving Average and Smoothing - Index numbers - Laspeyres Index – Paasche Index - Fisher's Ideal Index – Consumer Price Index; Uses and Limitations. Ideal Index – Consumer Price Index- Uses and Limitations-Quantify Index Numbers-Tests of adequacy of Index Number Formulae.

Text Books

1. ANDERSON, D. R et al, (2009), *Statistics for Business and Economics*, Cengage Learning, USA.

Reference Books

1. GUPTA S. P., (2014), *Statistical Methods*, Sultan Chand and Sons, New Delhi.
2. VOHRA N.D., (2013), *Quantitative Techniques in Management*, McGraw Hill Education, New Delhi.

Websites

1. <http://stattrek.com/descriptive-statistics/variables.aspx?Tutorial=Stat>
2. [http://www.tutorialspoint.com/statistics/arithmetic median.htm](http://www.tutorialspoint.com/statistics/arithmetic_median.htm)

Videos

1. <https://www.youtube.com/watch?v=mrCrjeqJv6U>
2. <https://www.youtube.com/watch?v=uhxtUt - GyM&list=PL1328115D3D8A2566>

Business Law I

100 Hrs

Objective: To provide an understanding of the law of tort contract law, agency relationships, and an insight into the regulations governing different types of business agreements and carriage of goods.

Unit I Nature of Contract

18 Hrs

Introduction - Source of Law- Division of Law- Law of Tort – Tort of Negligence- Misrepresentation- Deceit- Conversion- Vicarious Liability - Object of the Law of Contract – The Indian Contract Act, 1872
Definition of Contract–Essential Elements of a Valid Contract – Classification of Contracts: Classification of Contracts-Classification according to validity- Classification according to formation- Classification according to performance- Classification of Contracts in English Law. Offer-Legal Rules as to Offer- Acceptance- Legal Rules as to Acceptance- Communication of Offer, Acceptance and Revocation. Definition of Consideration-Legal Rules as to Consideration-Stranger to Contract-A Contract without Consideration is void-Exceptions.

Unit II Legal Capacity to enter a Contract

18 Hrs

Capacity to Contract-Minor-Persons of Unsound Mind-Other Persons. Meaning Consent and Free Consent- Coercion- Undue Influence- Misrepresentation and Fraud-Mistake. Legality of Object-When Consideration or Object is Unlawful (Sec.23)-Unlawful and Illegal Agreements- Agreements Opposed to Public Policy. Void Agreements-Void Contract-Restitution. Doctrine of Privity of Contract.

Unit III Performance Contracts

22 Hrs

Rules regarding contingent contracts – Difference between a wagering agreement and a contingent contract - Performance of Contract-Offer to perform (Sec. 38) – Contracts which need not be performed – Devolution of joint liabilities and rights – Who can demand performance? – Time and place of performance – Reciprocal promises – Time as the essence of the contract - Appropriation of payments – Assignment of contracts. Meaning of Discharge of contract-Discharge by performance – Discharge by agreement or consent – Discharge by impossibility of performance – Discharge by lapse of time – Discharge by operation of law – Discharge by breach of contract. Remedies for breach of contract-Rescission – Damages – Quantum meruit – Frustration of Contracts – Force Majeure- Specific performance – Injunction – Rectification or cancellation. Meaning of Quasi-Contracts-Kinds of Quasi-Contracts -Compensation for failure to discharge obligation created by quasi-contracts.

Unit IV Contract of Indemnity, Bailment, Agency

22 Hrs

Contract of Indemnity – Contract of Guarantee – Extent of surety's liability – Kinds of guarantee – Rights of Surety – Discharge of Surety. Bailment – Classification of bailments – Duties and rights of Bailor and Bailee -Law relating to Lien –Finder of goods – Liability of hotel-keepers, Inn-keepers, Common Carriers – Termination of Bailment – Pledge – Right and duties of Pawnor and Pawnee – Pledge by Non-Owners. Contract of Agency -Definition of Agent and Principal – Creation of Agency-**Types of Agents** – Classification of Agents – Relations of Principal and Agent – Delegation of Authority – Relations of Principal with Third Parties – Personal liability of Agent – Termination of Agency

Unit V Sale of Goods

20 Hrs

Formation of Contract of Sale – Subject-matter of Contract of Sale – The price (Secs. 9 and 10) – Stipulations as to time (Sec. 11)- Conditions and warranties – Express and implied Conditions and Warranties – Caveat Emptor-Transfer of property – Property, Possession and Risk – Passing of Property – THESAURUS OF INCOTERMS 2010 – Sale by Non-Owners- Performance of contract-Delivery of goods – Rights and duties of the Buyer- Rights of an Unpaid Seller-Who is an Unpaid Seller? – Remedies for breach of Contract of Sale – Auction sales

Text Books

1. KAPOOR,N.D. (2015) *Business Law* , Sultan Chand & Sons, New Delhi.
2. KAPOOR, N.D. (2015) *Elements of Mercantile Law*, Sultan Chand & Sons,New Delhi.

Reference Books

1. V.K.SAREEN, MUKESH SHARMA & R C CHAWLA K C GARD, (2014) *Mercantile Law*, Kalyani Publishers.
2. Bare Acts
3. ARUN KUMAR,(2002) *Mercantile Law*, VOL.-I, Atlantic Publishers and Distributors, New Delhi
4. *Elements of Business Law*, ICSI, Foundation Course Material.

Websites

1. <https://www.scribd.com/doc/21886993/Law-Notes-Sem-II>
2. http://www.iimm.org/ed/index.php?option=com_content&view=article&id=119&Itemid=107
3. <https://www.icsi.edu/docs/webmodules/Publications/3.%20ECL-Executive.pdf>

English II

100 Hrs

Objectives: To build proficiency in writing, reading and speaking in English language.

Unit - I: Prose

20 Hrs

1. Cities within a City – Ramachandra Guha
2. Life is a Journey – Helen S. Garson
3. Rejuvenating the Heart of India – A.P.J Abdul Kalam
4. The Lady or the Tiger? – Frank R. Stockton
5. The Sky is the limit! – Kalpana Chawla

Unit - II: Poetry

20 Hrs

1. Growing Old – Winston Farrell
2. Winter, Delhi 1997 – Arundhati Subramanian
3. Aftermath – Siegfried Sassoon
4. O What is that Sound – W.H. Auden
5. Ode to the West Wind – Percy Bysshe Shelley

Unit - III: Short Stories

20 Hrs

1. Behind the Mirror – Laura Reilly
2. Head and Shoulders – F. Scott Fitzgerald
3. A desire to see the sky – Motilal Jotwani
4. The Modern Millionaire – Oscar Wilde
5. The Adventures of the Dying Detective – Sir Arthur Ignatius Conan Doyle

Unit - IV: Drama

20 Hrs

1. The Girl who touched the Stars – Mahesh Dattani
2. The Best Laid Plans – Farell Mitchell
3. The Trick: One Act Play – Erisa Kironde
4. The Sheriff’s Kitchen – Ronald Gow
5. The Anniversary – Anton Checkhov

Unit - V: Group Discussion

20 Hrs

1. The Communication Process
2. Barriers to Communication
3. Group Talk.

Text Books

1. CHANDRALEKHA RAO et al., (2016), *Spring Part Two*, Emerald Publishers, Chennai.
2. USHA SAIKUMAR et al., (2017), *Panorama*, Emerald Publishers, Chennai.

Reference Books

1. SHARDA KAUSHIK, (2016), *Spring Board*, Orient Blackswan, Hyderabad, India.

Websites

1. <http://www.learnenglish.de/>

Elements of Economics II

100 Hrs

Objectives: To introduce the basic concepts of macroeconomics.

Unit - I: Aggregate Supply & Demand and Business Cycles 20 Hrs

Aggregate Supply Function – Short Run Aggregate Supply - Aggregate Demand – Factors Influencing Demand - Macroeconomic Equilibrium – Law of Consumption – Main features of Business Cycles – Phases in a Business Cycles (Depression, Recovery, Prosperity and Recession) –2008 Subprime Crisis.

Unit - II: Inflation and Deflation – Issues and Policies 20 Hrs

Meaning and Characteristics of Inflation – Types of Inflation based on intensity (Creeping, Walking, Running and Galloping Inflation) - Types of Inflation based on Cause (Demand Pull and Cost Push) - Types of Inflation based on process (Profit Induced, Wage Induced and Deficit Induced) – Causes and Effects of Inflation – Controlling Inflation – Stagflation – Deflation Meaning and ways to control it.

Unit - III: Budgeting and Taxation 20 Hrs

Significance of Budgeting – Revenue Receipts and Expenditure – Capital Receipts and Expenditure – Balanced, Deficit and Surplus Budget –Typology of Taxes (Proportional, Regressive, Progressive, Digressive) - Adam Smith’s Canons of Taxation –Laffer Curve – Arguments for and against Corporate Tax - Arguments for and against Sales Tax – VAT – GST.

Unit - IV: Fiscal and Monetary Policy 20 Hrs

Meaning of Fiscal Policy – Objectives of Fiscal Policy – Instruments of Fiscal Policy – Crowding-in and Crowding-out Effects – Limitation of Fiscal Policy –

Meaning of Monetary Policy - Objectives of Monetary Policy – Instruments of Monetary Policy - Limitation of Monetary Policy.

Unit - V: Foreign Exchange Market and Balance of Payment 20 Hrs

Forex Market – determinants of Exchange Rate – Purchasing Parity Theory – Causes of Fluctuations in the Exchange Rate - Meaning of Balance of Payment – Difference between Balance of Trade and Balance of Payment – Equilibrium and Disequilibrium in Balance of Payments – Causes of Disequilibrium – Correction of Disequilibrium.

Text Books

1. Ghosh B.N., (2011), *Managerial Economics and Business Decisions*, Ane Books, New Delhi.
2. Ghosh B.N., (2011), *Foundations of Managerial Economics*, Ane Books, New Delhi.

Reference Books

1. SAMUELSON PAUL and NODHAUS WILLIAM, (2010), *Economics*, McGraw Hill Education New Delhi.
2. MANKIW GREGORY, (2012), *Principles of Microeconomics*, Cengage Learning, Ohio, USA.
3. MAHESHWARI YOGESH, (2005), *Managerial Economics*, Prentice Hall India, New Delhi.

Websites:

1. <http://www.arthapedia.in/index.php?title=Category:Concepts>
2. <https://www.khanacademy.org/economics-finance-domain/macroeconomics>

Financial Accounting II

100 Hrs

Objective: To educate students about the basic understanding of preparation of financial statements for partnership firm and other form of business.

Unit - I: Accounting for Depreciation

18 Hrs

Concept of depreciation – Causes of depreciation – Basic features of depreciation – Depreciation , depletion, amortization and dilapidations – Meaning of depreciation accounting – Objectives of providing depreciation – Fixation of depreciation amount – method of recoding depreciation – methods for providing depreciation - Depreciation of different assets – Depreciation on replacement cost – Depreciation policy- Accounting standard 6 (Revised) for depreciation accounting – Provisions and reserves.

Unit - II: Hire Purchase, Lease and instalment Purchase.

20 Hrs

Hire purchase system – meaning of hire purchase contract – System of accounting records – Accounting records for goods of substantial sales value – Accounting entries - Books of the hire purchaser – Books of the hire vendor – Ascertainment of profit – Debtors method – Stock and Debtors system – Lease accounting – Concept of leasing – Types of lease – Difference between operating lease and finance lease – Books of lessee – Books of lessor – Sale and leaseback. Difference between hire purchase system and instalment purchase system – Accounting entries.

Unit - III: Branch Accounts

20 Hrs

Meaning of branch accounts – Types of branches – Dependent branch – Independent branches: Home branches, Foreign branches- Systems of accounting – Systems of accounting: Debtors systems, Stock and debtors system, Final accounts system and Wholesale branch system – Pricing of

5. GUPTA R.L. & V.K.GUPTA. *Advanced Accounting*, Sultan Chand, New Delhi.

Website

1. <http://anilchauhan1978.blogspot.in/2012/01/accounting-for-partnership-firms.html#!/2012/01/accounting-for-partnership-firms.html>
2. <http://study.com/academy/lesson/how-to-calculate-depreciation-expense-definition-formula.html>

Principles of Management II

100 Hrs

Objective: To provide an understanding of individual and group behaviour and their role in organisational work life and development.

Unit - I: Leadership

16 Hrs

Definition and Ingredients of leadership – Trait approaches to leadership – Charismatic leadership approach – Leadership behaviour and styles – Managerial grid – Leadership as a continuum – Situational or contingency approaches to leadership – Transactional and transformational leadership – other leadership theories and approaches.

Unit - II: Basic Motivation Concepts

20 Hrs

What is Motivation? – Early Theories of Motivation – Hierarchy of Needs Theory – Theory X and Theory Y – Two-Factor Theory – Contemporary Theories of Motivation – McClelland's Theory of Needs – Goal-Setting Theory – Reinforcement Theory – Job Design Theory – Equity Theory – Expectancy Theory.

Unit - III: Foundations of Group Behaviour

20 Hrs

Definition and Classification Groups – Basic Group Concepts – Roles – Norms – Status – Cohesiveness – Size – Composition – Group Decision Making – The Individual Versus the Group – Groupthink and Group shift – Selecting the Best Group Decision Making Technique.

Unit - IV: Understanding Work Teams

20 Hrs

Why have Teams Become So Popular? – Teams Versus Groups : What's the Difference? – Types of Teams – Problem-Solving Teams – Self-Managed Work Teams – Cross-Functional Teams – Virtual Teams – Creating Effective Teams – Context – Composition – Work Design – Process – Turning Individuals into Team Players – The Challenge – Shaping Team Players – The Ethics of Forced Team Participation.

Unit - V: Conflict and Negotiation

20 Hrs

Definition of Conflict – Transitions in Conflict Thought – The Traditional View – The Human Relations View – The Interactionist View – Functional Versus Dysfunctional Conflict – The Conflict Process – Potential Opposition – Cognition and Personalization – Behaviour – Outcomes – Creating Functional Conflict – Negotiation – Bargaining Strategies – Issues in Negotiation.

Text Book:

1. STEPHEN P. ROBBINS, *Essentials of Organisational Behaviour*, 8th edition Prentice Hall of India Private Limited, New Delhi.
2. HAROLD KOONTZ; HEINZ WEHRICH, (2015) *Essentials of Management: An International, Innovation and Leadership Perspective*. 10th edition, McGraw Hill.

Reference Books:

1. ASWATHAPPA (2010). *Organizational Behaviour*, Himalaya Publication
2. FRED LUTHANS, (2010), *Organisational Behaviour*, 12th edition, McGraw hill
3. SINGH, K. (2014). *Organizational Behaviour*, Pearson India

Websites:

1. <http://www.hbs.edu/faculty/units/ob/Pages/default.aspx>
2. http://www.buc.edu.in/sde_book/msc_organ.pdf

Quantitative Techniques II

100 Hrs

Objectives: To conceptualize and solve simple problems in Operations Research.

Unit - I: Introduction to Linear Programming (LP)

20 Hrs

Formulating a Linear Programming Problem: Objective Functions and Constraints – Maximization and Minimization Problem – Graphical Method to solve LP (Corner Point Method and ISO-profit/cost Method) - Solving LP using Simplex Method - Big M and Two Phase Methods – Sensitivity Analysis – Solving LP Problem using Excel.

Unit - II: Transportation and Assignment Problems

20 Hrs

Basic Transportation Model – Balancing with dummy variables – Transportation Algorithms: Northwest Corner Method, Least Cost Method and Vogel Approximation Method – Basic Assignment Model – The Hungarian Method – Transshipment Model.

Unit - III: Queuing Theory

20 Hrs

Elements of Queuing Model (size, spacing and priority) -- Single Channel and Multi-Channel Queuing System – Measuring a Queue's Performance (Average Time, Length of Queue, Utilization Factor, etc.) – Queuing Cost; Trade-off between Waiting Cost and Service Cost – Poisson Distribution.

Unit - IV: Project Management with CPM/PERT

20 Hrs

Gantt Charts usage and limitations - Network Representation – CPM Computation – PERT Networks – Significance of Critical Path - Concept of

Slack Time – Project Crashing Analysis: cost/time trade-off – Introduction to Project Management Software.

Unit - V: Game Theory and Decision Analysis

20 Hrs

Game Theory (Payoff Tables) – Zero Sum and Non Zero Sum Games – Prisoner’s Dilemma - Decision Tree – Expected Value Approach to decision making – Decision Making under Uncertainty (Laplace, Minmax, Hurwitz Models).

Text Books:

1. Fredrick S. Hillier et al., (2012), *Operations Research*, McGraw Hill India, New Delhi.

Reference Books:

1. Hamdy A. Taha, (2006), *Operations Research*, Pearson India, New Delhi.

Websites:

1. <http://people.brunel.ac.uk/~mastjbb/jeb/or/contents.html>

Videos:

1. <https://www.youtube.com/watch?v=a2QgdDk4Xjw&list=PLAD23E7AEFE221F70>

Business Law II

100 Hrs

Objective: To impart knowledge on laws relating to formation of companies and their administration; Arbitration and other commercial laws to offer a legal perspective in study of business.

Unit - I: Company Law- Formation and Incorporation **20 Hrs**

Indian Companies Act 2013 – Features – distinguished between company and partnership – Kinds of Companies – Formation of a company – Incorporation – certificate of Incorporation – Companies incorporated outside India – effects of registration – Promoter – Meaning, functions and legal status of a Promoter – pre-incorporation – Commencement Meaning, contents and alteration of Memorandum of Association. Meaning, contents and alteration of Articles of Association– Meaning and contents of Prospectus – Share capital and Debentures –registration of charges

Unit - II: Company – Management and Administration **18 Hrs**

Appointment of Directors -Managing Director- Whole time Directors, the Companies Secretary, Auditors – Appointment and Remuneration of managerial personnel – Powers – Duties & Responsibilities -& Removal or dismissal -Meeting of the Board and its powers -Company Secretary – Corporate Meetings – Types of Meetings – Annual General Meeting – Extraordinary General Meetings – Quorum -Board Meetings and Resolutions – Declaration of dividend – Winding up – National Company Law Tribunal and Appellate Tribunal

Unit - III: Introduction to Taxation**20 Hrs**

Meaning of Tax - classification of Taxes – Direct and Indirect taxes – Direct - Income tax, Wealth Tax – Cess- Indirect – Centre and state sales tax – Excise and customs duty – Value added tax (VAT) - Service tax – Goods and Service Tax (GST).

Unit - IV: Insurance**22 Hrs**

Contract of Insurance: Nature of Contract of Insurance- Difference between Insurance and Wager-Fundamental Elements of Insurance-Premium- Re-insurance and Double Insurance-Life Insurance Contract- Insurance and Assurance Distinction-Insurable Interest- Right of Insurer-Types of Life Policies-Assignment and Nomination Difference-Contract of Fire Insurance-Average Clause in a Fire Policy-Insurance Interest-Fire and Loss by Fire-Rights of Insurer-Types of Fire Policies-Marine Insurance-Contract of Marine Insurance-Insurable Interest-Disclosure and Representations-Marine Policy-Warranties in a Contract of Marine Insurance-Voyage –Premium-Losses-Rights of Insurer on Payment

Unit - V: Carriage of Goods**20 Hrs**

Carriage of Goods by Land - Common Carrier- Private Carrier - Gratuitous Carrier - Common Carrier and Bailee - Rights of a Common Carrier - Duties of a Common Carrier-Carriage by Rail-Responsibility of Railway Administration as Carriers. Contract of Affreightment - Charter Party –Bill of Lading-Kinds of documents of Carriage by Sea - Hague-Visby Rules, 1968- Hamburg Rules, 1978 – Rotterdam Rules, 2009. Documents of Carriage by Air- Airway Bill or Air Consignment Note- International Carriage by Air- Liability of Air Carrier.

Text Books:

1. KAPOOR, N.D. (2015) *Elements of Mercantile Law*, Sultan Chand & Sons

Reference Books:

1. KAPOOR,N.D. (2013), *Elements of Company law*, Sultan Chand & Sons
2. SAREEN, V.K.MUKESH SHARMA & R C CHAWLA K C GARD, 2014 *Mercantile Law*,Kalyani Publishers.
3. KAPOOR,G.K. *Company Law*, Taxmann's Publication
4. ANANTHARAMAN K.S., (2015), *Lectures on Company Law*, Lexis Nexis.
5. Bare Acts

Websites:

1. <https://www.icsi.edu/docs/webmodules/Publications/3.%20ECL-Executive.pdf>
2. <http://www.mca.gov.in/Ministry/pdf/Companies Act 1956 13jun2011.pdf>
3. <https://www.scribd.com/doc/21886993/Law-Notes-Sem-II>
4. <https://www.icsi.edu/docs/webmodules/Publications/9.4%20Intellectual%20Property%20Rights.pdf>

Marketing Management

100 Hrs

Objective: To acquaint the students with principles and functions of marketing, marketing tools and marketing management processes in a competitive business environment.

Unit - I: Fundamentals of Marketing

16 Hrs

Introduction, objectives, nature, scope and functions of Marketing. Marketing Concepts - Exchange concept, Production concept, Product concept, Sales/selling concept, Modern marketing concept, Societal marketing concept, Impact of marketing concepts and its applicability – Marketing mix - Marketing Environment – Market segmentation – positioning – differentiation and targeting .

Unit - II: Consumer Behaviour and Marketing Research

22 Hrs

Types of consumer – individual consumer behaviour - industrial consumer behaviour - buying process- variable influencing organisational buying behaviour; Marketing research - process – analysis – methods – preparation of marketing research report; customer satisfaction – analysis – categorization – Yield Management – customer relationship management.

Unit - III: Product and Branding

20 Hrs

Product Classifications - Consumer goods - Industrial goods – product strategies -- product life cycle- Product line and product mix decisions – product portfolio analysis – New product management; Brand - meaning – architecture – equity- branding decisions - brand management – benefits of branding - Packaging – importance – advantage – package design- labelling.

Unit - IV: Pricing and Distribution**22 Hrs**

Pricing – principles – importance - Factors influencing pricing decisions - Price setting process - procedures and methods - Pricing strategies. Distribution – type of distribution channel – importance – role of channel intermediaries –factor involved in creating distribution channels. Retailing – classification – types – theories of retailing – retailing strategies.

Unit - V: Marketing Communication**20 Hrs**

Marketing communication – objectives and importance. Advertising – history – benefits – types. Ethical and social aspects of advertising- advertising agencies. Personal selling – Sales promotion – objectives – importance – methods. Sales promotions in India - Publicity and public relations.

Text Books:

1. CHANDRASEKAR, K S,(2010). *Marketing Management Text and Cases*. Tata McGraw Hill Education Private Limited, New Delhi.

Reference Books:

1. KOTLER, P., KELLER, KOSHY, JHA, (2012). *Marketing Management: A South Asian Perspective*. 14th Edition. Pearson, New Delhi.
2. Arun Kumar, Meenakshi, N., (2016). *Marketing Management*. Third Edition Vikas Publishing House Pvt Ltd, Noida
3. FRED SELNES, 2010. *Introduction to Marketing Management Principles*, 1st Edition. Fagbokforlaget Publishers, UK

Websites:

1. <http://www.salesandmarketing.com/>
2. <http://abeuk.com/mm.php>
3. <http://ocw.mit.edu/courses/sloan-school-of-management/15-812marketing-management-fall-2002/>

Financial Accounting III

100 Hrs

Objective: To impart knowledge to the students to prepare the financial statement for companies and to understand the various techniques of corporate accounting.

Unit - I: Accounting for Shares and Debentures 18 Hrs

Company accounts – kinds of companies – formation of a company – commencement of business – share – definition – classes of shares - Issue of shares – forfeiture and reissue of shares. Redemption of preference shares and Underwriting of shares and debentures. Debentures – differences between debenture holder and shareholder - purposes of issuing debentures – types of debentures– Issues and redemption of debentures - provision for redemption of debentures – purchases of debenture from open market – Ex-interest and Cum-interest quotations.

Unit - II: Final Accounts 24 Hrs

Acquisition of Business - Profits prior to incorporation - Preparation of company final accounts as per Indian Companies Act 2013 – preparation of profit and loss statement –contents of statement of profit and loss- advance tax- tax deducted at source-income tax. Balance Sheet- PART I–Form and contents of balance sheet – accounting treatment of certain items – dividend – transfer reserve – discount and cost of issues of shares / debentures - preliminary expense. Meaning of provision – reserves and capital reserves - computation of managerial remuneration.

Unit - III: Valuation of Goodwill and Shares. 22 Hrs

Meaning , definition and nature of Goodwill – Need for valuing Goodwill - factors affecting value of goodwill – Methods of valuation of Goodwill –

average profit – super profit – annuity and capitalization method. Need for valuing shares - factors affecting value of shares – method of valuation of shares – Net assets –Yield and Fair value method.

Unit - IV: Alteration of Share capital & Liquidation **22 Hrs**

Alteration of share capital – kinds of alteration - Internal reconstruction or reduction of capital- procedure and accounting entries for reducing share capital. Liquidation- meaning - modes of winding up of a company –order of payment - Statement of affairs - deficiency or surplus accounts - Liquidator’s final statement of receipts and payments.

Unit - V: Auditing **14 Hrs**

Meaning, definitions, features and principles of auditing – Objects of audit - Classification of audit – Internal control - Internal check - Internal audit - Audit planning, programme and work papers – Vouching – Verification and valuation of assets and liabilities.

Text books:

1. JAIN S.P & NARANG K.L (2015) *Corporate Accounting*, Kalyani Publishers, New Delhi
2. Dinkar Pagare, (2016) *Principles and Practice of Auditing*, Sultan Chand & Sons, New Delhi

Reference Books:

1. Gupta R.L. and Radhaswamy M. *Corporate Accounting* , Sultan Chand & Sons, New Delhi
2. REDDY T.S. & MURTHY (2016). *Corporate Accounting*, Margham Publications, Chennai.

Website:

1. <https://arividam.wordpress.com/2012/06/14/hra/>
2. https://www.pwc.com/us/en/cfodirect/assets/pdf/accounting-guides/pwc_guide_bankruptcies_and_liquidations_2014_.pdf
3. <http://www.caclubindia.com/articles/the-companies-act-2013-provisions-relating-to-financial-statements-19075.asp>

Elements of Port and Shipping Management

100 Hrs

Objective: To give an exposure to the global Shipping and Port Industries.

Unit - I: Port and its Functions

15 Hrs

Introduction to Ports – Impact of Ports on economic development – Effect of Globalisation – Port Location – Port Types – Ports and Industrial Development Areas – Container Transshipment – Intermodalism – Port Ownership – Port Equipment – Terminal Arrangements, General Purpose Cargo Terminal, Unitised Cargo Terminals, Container Terminal Equipment – Roll On – Roll Off Terminals – Pallet Systems – Dry Bulk Cargo Terminals – Dry Bulk Cargo Storage – Liquid Bulk Cargo Terminals – Future Challenges in Ship and Cargo Handling.

Unit II: Port Management

25 hrs

Rationale of the Port Business – Port Functions – Port Organisations – Port Organisational Structure – Port Performance Measurement – Berth Performance Indicator – Handling Operation Indicators – Storage Operations Indicators – Quality of Service Indicators – Container Terminal Performance – Nature of Marine Operations – Nature of Cargo Operations – Port Safety Management – Port Security – Statutory Bodies – Other Port Users – Types of Port Ownership – Deregulation, Privatisation, Corporatisation, Concessions, Joint Ventures, Public Private Partnership – Competition between ports.

Unit III: The Ship, Registration & Classification

20 hrs

Tonnage and Loadlines – Displacement Tonnage – Light Displacement – Deadweight (dwt) – Loadline – Draught – Ship Measurement based on Volume – Stowage – Bunkering – Types of Ships – Bulk Carrier, Capesize, Panamax, Handysize, Handymax, Tweendecker, Container Ship, Roll On, Roll Off – Cargo Handling Gear – Tankers – Crude Oil and Product Tankers, Chemical and Parcel Tankers, Gas Carriers, Liquefied Petroleum Gas (LPG), Liquefied Natural Gas (LNG) – Ship Registration – Types of Ship Registries – Choosing a Flag – Ship Classification – Certification – Port State Control.

Unit IV: Chartering of Ships

25 hrs

Chartering – Voyage Charter – Time Charter – Chartering Negotiations – Voyage Charters or Time Charter – Chartering and the Internet – Tanker Chartering – Development of Tankers and the Tanker Market – Types of Tankers – Crude Carrier – Product Carrier – Chemical Carrier – Parcel Tanker – Gas markets – Other Liquid Cargoes – Tanker Charter Parties – Civil Liability and Fund Conventions – Negotiating the Charter – Charter Party Forms – Liner Trades – A brief history of Liners – Containerisation – Container Progress – Conferences and Freight Tariffs – Liner Consortium Agreement – Alliances – Profile of a Typical Major Liner Operator – Liner Documentation – The Three Functions of Bill of Lading – Receipt for Cargo – Evidence of a Contract – Document of Title – Sea waybills – Electronic Bills of Lading – Bill of Lading Terms and Conditions – Difference between Liner and Charter Party Bill of Lading.

Unit V: Introduction to IMO & International Conventions

15 hrs

IMO – International Conventions – Athens Conventions – Safety of Life at Sea Convention (SOLAS) – International Safety Management Code (ISM) –

International Ship and Port Facilities Security Code (ISPS) – International Convention for Prevention of Pollution from Ships (MARPOL) – Standards of Training, Certification and Watchkeeping for Seafarers (STCW) - The Arrest Convention – General Average, Salvage and Towage.

Text Books

1. Institute of Chartered Ship Broking (2015) *Port and Terminal Management*, London.
2. Institute of Chartered Ship Broking (2015) *Ship Operations and Management*, London.
3. Institute of Chartered Ship Broking (2015) *Legal Principles in Shipping Business*, London.

Reference Books

1. PATRICK M.ALDERTON (2008) *Port Management and Operations*. Informa Law Category, U.K.
2. ALAN E BRANCH AND MICHAEL ROBARTS. (2014). *Elements of Shipping*, Routledge, Taylor and Francis Group, London and New York.
3. MARTIN STOPFORD (2009) *Maritime Economics*, Routledge, London and New York.

Websites

1. http://www.porttechnology.org/technical_papers/list (*Port Technology*)
2. <http://www.prsindia.org/uploads/media//draft/Draft%20Major%20Port%20Authorities%20Act.pdf>
3. <http://ipa.nic.in/>
4. <http://www.imo.org/en/ourwork/environment/pollutionprevention/airpollution/pages/imo-train-the-trainer-course.aspx>
5. <https://docs.google.com/file/d/0B8MtLHcYnWCGZU8zbnB0cVN2VIE/preview>

Human Resources Management

100 Hrs

Objective: *To understand the basics concepts in Human Resources Management.*

Unit - I: Introduction to Human Resource Management 12 Hrs

Meaning, Objectives, Nature and Need for Human Resource Management (HRM)- HRM vs Human Resources Development (HRD) - HRM and Personnel Management – Scope of HRM – Systems Approach to HRM – Strategic HRM – Manpower Planning.

Unit - II: Recruitment, Selection and Induction 20 Hrs

Elements of Recruitment policy – Factors affecting Recruitment – Internal and External source of Recruitment – Methods of Recruitment – Constraints and Challenges to Recruitment - Selection Process - Tests and Interviews – Limitations of Interview – Guidelines for effective Interviews - Placements and Induction – Problems in Induction Process.

Unit - III: Training, Promotion, and Career Development 20 Hrs

Training and Development - Assessing training needs – Steps in Training – On-the-job and Off-the-job Training – Evaluation of Training Effectiveness – Career planning and Development - Principles and basis of Promotions and Transfer - Retirement and other Separating Process.

Unit - IV: Compensation, Benefits & Performance Appraisal 20 Hrs

Principles and bases for Compensation - Wage and Salary Administration – Theories of wage payment – Wage and Salary Determination Process - Incentive plans and Fringe benefits - Methods of motivating employees – Performance Appraisal –Objectives, benefits, uses and limitations and of

Appraisal – Steps in Performance Appraisals – Essentials of an effective Appraisal system.

Unit - V: Labour/Industrial Relations, Welfare and Security 28 Hrs

Meaning and Significance of Labour Welfare – Agencies for Labour Welfare in India – Approaches to Labour Welfare - Labour legislation in India- Employee safety and health- The Employees Provident Fund Scheme- The Employees State Insurance (ESI) Act-1948 – Industrial Relations – Prevention and Settlement of Industrial Disputes - Trade Unionism - Collective bargaining - Worker’s participation in Management.

Text books:

1. SHASHI K GUPTA and Rosy J, (2014), *Human Resource Management*, Kalyani Publishers, Chennai.
2. DESSLER G and VARKEY B, (2016), *Human Resource Management*, Pearson Education, New Delhi.

Reference books

1. ASWATHAPPA K, (2011), *Human Resource Management: Text and Cases*, Tata McGraw Hill, New Delhi.
2. RAO S, (2014), *Essentials of Human Resource Management & Industrial Management: Text & Cases*, Himalaya Publication, New Delhi.

Website:

1. http://ncib.in/pdf/ncib_pdf/Labour%20Act.pdf

IT for Managers

100 Hrs

Objectives: To gain an understanding of the role of IT in an Organization and have an understanding of the various IT Concepts and Tools.

Unit - I: Introduction to Information Technology

20 Hrs

Impact of IT on Individuals, Organisations and Society - Information Technology Developments and Trends- Role of IT in an Organisation - Information System Concept and Types - IT Infrastructure and Architecture- Emerging Computing Environments (SaaS, SOA, etc.).

Unit - II: Database Management and Analytics

20 Hrs

File Management- Database Management Systems- Creating Databases- Data Warehousing- Marketing Databases - Webbased Data Management Systems- Big Data- Basic overview of Oracle/SQL - Network Computing.

Unit - III: Enterprise Information System

20 Hrs

Enterprise Systems and Supply Chains - Need for ERP - ERP Integration Challenges - Business Process Management - Customer Relationship Management- Virtual Corporations- Cloud Computing - Application: basic SAP Tutorial.

Unit - IV: Managerial and Decision Support Systems

20 Hrs

Knowledge Management Systems Implementation - Real-time Business Intelligence and Competitive Intelligence -Business Analytics - Online Analytical Processing - Business Performance Management, Scorecards and

Dashboards- Types of Decision Support Systems- Intelligent Support Systems - Automated Decision Support (ADS) - Expert Systems.

Unit - V: Establishing and Managing IT Security

20 Hrs

Securing the enterprise; IS Vulnerabilities and Threats- Fraud and Computer Crimes- IT Security Management Practices-Network Security- Internal Control and Compliance Management- Business Continuity and Disaster Recovery Planning- Implementing Security: Auditing and Risk Management- Computer Forensics.

Text Books

1. EFRAIM TURBAN, et al., (2013), *Information Technology Management*, Wiley, New Delhi.

Reference Books

1. KENNETH C. L., JANE P. L., & RAJANISH DASS (2001) *Management Information System - Managing the Digital Firm*, Pearson Education: New Delhi.
2. JAMES A. O'BRIEN et al.,(2013), *Management Information System*, McGraw Hill Education India.

Spreadsheet Modelling

100 Hrs

Objectives: To develop proficiency in excel to solve problems in finance and operations research.

Unit - I: Basic Excel Functions

20 Hrs

Entering and editing data – Formatting Cells, Rows and Columns – Important Excel Functions (Financial, Logical, Text, Look up & Reference, Date & Time, Mathematical etc.) – Freezing & Unfreezing Panes – Page breaks - Creating and Editing Charts – Data filters and Sorting Data - Linking Worksheets and Workbooks - Importing & Exporting Data - Pivot Tables – Using Macros – Protecting worksheets and workbooks.

Unit - II: Regression Analysis using Excel

20 Hrs

Unit - III: Solve Operation Research Problem in Excel

20 Hrs

Unit - IV: Financial Statement Analysis using Excel

20 Hrs

Unit - V: Decision Tree Analysis using Excel

20 Hrs

Websites:

1. https://www.tutorialspoint.com/excel/excel_tutorial.pdf
2. <https://www.tutorialspoint.com/excel/>

Retail Management I

100 Hrs

Objectives: To understand the basics of retailing and learn about the Indian Retail sector.

Unit - I: Introduction to Retailing

20 Hrs

What is Retail? – Functions of a Retailer - Product Retailing vs Service Retailing – Concept of Organized Retail - Evolution of Retailing in India – Drivers of Retail Change in India – Global Retail Market: Issues and Challenges.

Unit - II: Retail Sectors

20 Hrs

Size of Retail Market in India – Food & Grocery Sector – Clothing and Textiles Sector – Consumer Durables Sector – Footwear Sector – Jewelry Sector – Books, Music & Gift Sector – Fuel Retail – FDI in Retail.

Unit - III: Typical Retail Organization & Structure

20 Hrs

Overview of each function with focus on core functions like Merchandising, Store Operations-Key deliverables from each function to the business-Components of Retail Business - Store, Warehouse, Online Site, Call Center (Online & Physical), , etc.- Key challenges to Retail in the Indian and International context - Typical jobs and career paths in Retail.

Unit - IV: Retail Formats

20 Hrs

Store-based Retailing (Convenience Store, Supermarket, Hypermarket, Specialty Store, Departmental Store, Off Price Retailer, Factory Outlets,

Catalog Showroom – Non-store Retailing (Direct Selling, Mail Order, Tele Marketing, Automated Vending, E-Commerce) – Service Retailing

Unit - V: Understanding Retail Consumer

20 Hrs

Consumer vs Customer – Factors influencing retail shopper (Range of Merchandise, Convenience, Time to Travel, Socio-economic Factors, Stage of Family Life Cycle) – Customer Decision Making Process – Significance of Market Research.

Text Books

1. PRADHAN SWAPNA, (2011), *Retailing Management*, Tata McGraw-Hill Education, India.

Reference Books

1. LEVY MICHAEL et al., (2012), *Retailing Management*, McGraw-Hill India, New Delhi
2. BERMAN BARRY, (2012), *Retail Management: A Strategic Approach*, PHI India.

Websites

1. <http://v-rajesh.blogspot.in/>

Cost and Management Accounting I

100 Hrs

Objective: To impart knowledge about Cost analysis and Cost control while managing the operations of an organisation.

Unit - I: Introduction

12 Hrs

Cost Accounting: Meaning, definition, objectives, nature and scope. Cost analysis, concepts and Classifications, Cost Ascertainment /Product Costing - Installation of costing systems, Cost centres and Profit centres, Cost Concepts for Control and Decision making. Cost sheets, Tenders and Quotations - Reconciliation of cost and financial accounts. Job / Order Costing, Batch Costing and Contract Costing- Activity Based Costing (ABC).

Unit - II: Costing of Materials

16 Hrs

Material purchase control, level, aspects, need and essentials of material control. Stores control - Stores Department. Inventory Management – Techniques of fixing minimum, maximum, and reorder levels, Economic Order Quantity (EOQ), Stores records, ABC analysis. Material costing - issue of materials – First In First Out (FIFO), Last In First Out (LIFO), Highest In First Out (HIFO), Simple Average Method (SAM), Weight Average Method (WAM) , Market price, Base stock method and Standard price method. Accounting and control of material losses, wastage, scrap, spoilage and defectives.

Unit - III: Labour Cost

18 Hrs

Labour cost – meaning and classification – Accounting and Control of labour costs. Time keeping – Time booking - Methods of wage payment - Time rate and Piece rate system – combination of time and piece rates - Pay roll procedures - Idle time and overtime - Labour turnover. Efficiency Rating

procedures, remuneration systems and Non-monetary incentive schemes.

Unit - IV: Direct Expenses and Overheads **18 Hrs**

Direct Expenses – meaning, nature, types and treatment of direct and indirect expenses. Overheads - Classification, Allocation, Apportionment and Absorption. Accounting and control of overheads - Manufacturing, Administration, Selling, Distribution, Research and Development.

Unit - V: Types of Costing **36 Hrs**

Job and Batch Costing: Characteristics, Procedure, Problems and Solutions – Contract Costing: Characteristics, Procedure, Problems and Solutions – Process Costing: Characteristics, Procedure, Process Losses and Wastages, Normal and Abnormal Losses and Gains, Work-in-Progress (Equivalent Production), FIFO vs Average Cost Method, Problems and Solutions.

Text Books:

1. PILLAI. R. S. N & BAGAVATHI V. (2016) *Cost Accounting*. S. Chand & Company Pvt. Ltd.
2. ARORA M N (2015) *Cost Accounting Principles and Practice*. Vikas Publishing House Pvt. Ltd. New Delhi

Reference Books:

1. REDDY T. S & HARI PRASAD REDDY (2014) *Cost & Management Accounting*. Margham Publications.
2. RAVI, M. K. (2011) *Cost Accounting and Management Accounting: Text and Cases*. 5th Edition, Taxman.
3. TULSIAN, P.C. (2000) *Practical Costing*. Vikas Publishing House Pvt. Ltd. New Delhi
4. SAXENA, V.L. & VASHISHT (2014) *Advanced Cost & Management Accounting-Problems & Solutions*. Prentice Hall of India.

Websites:

1. <http://www.icsi.edu/Webmodules/Publications/Company%20Accounts,%20Cost%20and%20Management%20Accounting.pdf>
2. <https://www.cengagebrain.co.nz/content/9781408049044.pdf>

Logistics and Supply Chain Management I

100 Hrs

Objective: to introduce students to the dynamic logistics function covering transportation, distribution, material handling and storage system, so that they comprehend the flow of supply chain activity.

Unit - I: Logistics and Competitive Strategy 20 hrs

Role of logistics in economy- supply chain strategy- Value of information- Value chain- role of operation management- network planning –supply chain alliances-Drivers of Supply Chain (facilities including warehousing, transportation, outsourcing, procurement) Customer Value- Competitive advantage – Gaining competitive advantage through logistics – The mission of logistics management – The supply chain and competitive performance – The changing logistics environment.

Unit – II: Managing the Supply Chain 22 hrs

Creating the logistics vision – The problems with conventional organizations – Developing the logistics organization – Logistics as the vehicle for change – The need for integration – Managing the supply chain as a network – Process integration and ECR – Co-makemanship and logistics partnership – Supplier development – Case study.

Unit - III: Just-In-Time and 'Quick Response' Logistics 18 hrs

The Japanese philosophy – Implications for logistics - 'Quick response' logistics – Vendor managed inventory – Logistics information systems – Logistics systems dynamics – Production strategies for quick response.

Unit - IV: Managing the Global Pipeline & Strategic Lead-Time Management 18 hrs

The trend towards globalization in the supply chain – The challenge of global logistics – Organizing for global logistics – The future – Time-based competition – The concept of lead time – Logistics pipeline management – Logistics value engineering – The lead-time gap.

Unit - V: Customer Service Dimension & Benchmarking Supply Chain
22 hrs

The marketing and logistics interface – What is customer service? – Customer service and customer retention – Service-driven logistics systems – Setting customer service priorities – Setting service standards – What to benchmark? – Benchmarking and logistics process – Mapping supply chain processes –

Supplier and distributor benchmarking – Setting benchmarking priorities – Identifying logistics performance indicators.

Text Books:

1. MARTIN, CHRISTOPHER (2014). *Logistics and Supply Chain Management*. 2nd edition. Pearson: New Delhi.
2. DAVID SIMCHI- LEVI , PHILIP KAMINSKY & EDITH SIMCHI-LEVI (2004) *Managing the Supply Chain-The definitive guide for the Business Professional*, McGraw Hill

Reference books:

1. RAGHURAM G. & RANGARAJ N (2015). *Logistics and Supply Chain Management*, Macmillan publications
2. AGRAWAL, D. K. (2003). *Textbook of Logistics and Supply Chain Management*. MacMillan: New Delhi

Websites:

1. www.cargotalk.in
2. www.inboundlogistics.com/cms/digital/

E-Commerce I

100 Hrs

Objectives: To gain an understanding of the basic concepts of E-commerce Technology.

Unit - I: Key Concepts in Internet Technology and E-Commerce

15 Hrs

Packets & Router - Domain Names, DNS, URL - Client/Server Computing - Cloud Computing - Internet Protocols; TCP/IP , HTTP, e-Mail Protocol, FTP, Telnet, SSL/TLS - Hourglass Model of Internet - Internet Service Provider - Narrowband and Broadband - Digital Subscriber Line (DSL) - Wireless Internet Technology - GPS Navigation - Bluetooth - Near Field Communication - Internet of Things - Introduction to e-business and e-commerce - Unique features of E-Commerce Technology.

Unit - II: E-Commerce Business and Revenue Models

25 Hrs

Types of E-Commerce (B2B, B2C, C2C, Social, Mobile & Local) - Elements of a Business Model - Difference between Business Model and Revenue Model - Types of Revenue Models in E-Commerce (Advertising Revenue Model, Subscription Revenue Model, Transaction Fee Revenue Model, Sales Revenue Model, Affiliate Revenue Model) - Brick and Click Model.

Unit - III: Building an E-Commerce portal

20 Hrs

Key Pillars of an E-Commerce Portal (Software, Site Design, Hardware Architecture, Telecommunications, Human Resources and Management) - Building vs Outsourcing - Choosing software (custom vs merchant

packages) – Key Factors in E-Commerce Site Design - Tools for web optimization – Tools for Interactivity and Active Content.

Unit - IV: E-Commerce Metrics

20 Hrs

Traffic Source Analysis (Unique Visitors, Organic vs Paid traffic) - Page view Metrics (Average Time Spent, Bounce Rate, Navigation Summary) – Google Adwords – Shopping Cart Abandonment Rate - Conversion Rate – Average Order Value and its significance – Repeat Order Rate – Order Time Gap Analysis - Order Return Rate.

Unit - V: Challenges for e-Commerce Sector

20 Hrs

Cloud surrounding e-Commerce laws in India – Low entry barriers and reduced competitive advantages – Cost of Customer Acquisition - Rapidly Changing Business Models – Digital divide in rural markets – Language Barrier - Customer loyalty

Text Books

1. KENNETH C LAUDON and CAROL GUERCIO TRAVER, (2014), E-Commerce, Pearson, USA.

Reference Books

1. DAVE CHAFFEY, (2012), E-Business & E-Commerce Management, Pearson, USA

Websites:

1. <https://e27.co/business-model-revenue-model-whats-the-difference/>
2. http://www.pearsoned.ca/highered/divisions/virtual_tours/trites/data/Trites_EBus_Ch12.pdf
3. <https://www.bigcommerce.com/blog/ecommerce-metrics/>)

Entrepreneurship

100 Hrs

Objectives: To expose the students to various facets of entrepreneurship.

Unit I: Fundamentals of Entrepreneurship

20 Hrs

When entrepreneur know they are ready? – Profile of an entrepreneur – Sensing the Right Opportunity – Sacrifice an entrepreneur has to make – Choosing the right Team: Family, Friends or Professionals.

Unit II: Starting Entrepreneurial Ventures

20 Hrs

DNA, Vision, Mission and Values - Creative Pursuit of Ideas: Opportunity Identification - Innovation and Entrepreneur - Assessment of Entrepreneurial Opportunities - Challenges of New-Venture Start-Ups - Pitfalls in Selecting New Venture - Critical Factors for New-Venture Development - Failure in New-Venture - New-Venture Evaluation Process.

Unit III: Developing the Business Plan

20 Hrs

Developing an Effective Business Plan: Business Plan - Pitfalls to Avoid in Planning - Benefits of a Business Plan - Developing a Well-Conceived Business Plan - Elements of Business Plan - Updating the Business Plan - Presentation of Business Plan.

Unit IV: Funding Entrepreneurial Ventures

20 Hrs

Preparing Financial Budgets - Pro-Forma Statements - Capital Budgeting - Break-Even Analysis - Ratio Analysis. Sources of Capital for Entrepreneurs - Debt Vs Equity Financing - Venture Capital Market - Informal Risk Financing.

Unit V: Challenges in Entrepreneurial Ventures

20 Hrs

Legal Challenges for Entrepreneurial Ventures: Intellectual Property Protection (Patents, Copy Rights and Trade Marks) - Legal Structure for Entrepreneurial Ventures - Partnerships and Corporation - Final Thoughts on Legal Forms - Bankruptcy - Marketing Challenges for Entrepreneurial Ventures:

Text Books:

1. SUBRATO BAGCHI, (2006), *High Performance Entrepreneur*, Penguin Books, India.

Reference Books:

1. DAVID P. HALE, (2008), *The High-Performance Entrepreneur: 12 Essential Strategies to Supercharge Your Startup Business*, iUniverse, USA.
2. SAM WALTON, (1993), *Made in America*, Bantam Books, New York.

Practicals – Tally Software

100 Hrs

Objectives: To gain a basic understanding of the Tally Software.

Unit - I: Tally Software Fundamentals

20 Hrs

Accounting Principles, Concepts and Convention - Double Entry System of Book Keeping - Mode of Accounting - Financial Statements - Recording Transactions of Sample Data - Getting Functional with Tally - Creation / Setting up of Company in Tally.

Unit - II: Creating Masters and Vouchers

20 Hrs

Creating Accounting Masters: F11 Features, F12 Configuration, Setting up Account Heads – Creating Inventory Masters: Stock Groups, Stock Categories, Godowns/Locations, Units of Measure, Stock Item, and Creating Inventory Masters for National Traders – Voucher Entry: Accounting Vouchers, Inventory Vouchers and Invoicing.

Unit - III: Tax Collected/ Deducted at Source

20 Hrs

TDS: Basics, Configuring TDS in Tally, Creation of Master, Processing Transaction, TDS Reports - TCS: Basics, Configuring TCS in Tally, Creation of Master, Processing Transaction, TCS Reports.

Unit - IV: VAT, CST and Service Tax

20 Hrs

VAT: Creating Masters, Entering Transaction, VAT Reports - CST: Creating Masters, Entering Transaction, CST Reports - Service Tax: Creating Masters, Entering Transaction, Service Tax Reports -

Unit - V: Payroll Accounting and Compliance

20 Hrs

Configuring Payroll in Tally - Creating Payroll Masters - Processing Payroll in Tally - Accounting for Employer PF Contributions - Accounting for Employer ESI Contributions - Payment of Professional Tax - Generating Payroll Reports

Reference Book

1. RAMESH BANGIA, (2015), *Learning Tally 9.0: With Introduction to Tally.ERP 9*, Khanna Publishers, New Delhi.

Websites

1. <http://ncsmindia.com/wp-content/uploads/2012/04/TALLY-9.0-PDF.pdf>
2. <http://alitaly.blogspot.in/2013/01/learn-tallyerp-9-free-pdf-ebook.html>

Retail Management II

100 Hrs

Objectives: To understand concepts in retail strategy & merchandise management.

Unit - I: Retail Strategy

20 Hrs

Components of Retail Strategy – Steps in developing a Retail Strategy – Retail Market Segmentation Strategies – Strategies for Market Penetration – Growth Strategies – International Expansion Strategy (Exports, Franchise, Mergers & Acquisitions, Joint Ventures and Organic Growth).

Unit - II: Store Site Selection

20 Hrs

Types of Retail Location – Steps involved in choosing a retail location (Market Identification, Estimating Market Potential and Site Selection) – Methods of Evaluating a Trading Area (HHI Index, Index of Retail Saturation, Reilly's Law of Retail Gravitation, Central Place Theory, Huff's Model) – Trends in Retail Property Development in India.

Unit - III: Retail Franchising

20 Hrs

Concept of Franchising – Evolution of Franchising – Types of Franchising (Product/Trade name franchising and Business format franchising) – Advantages of Franchising (growth, risk, ease of financing and advertising) – and Disadvantages of Franchising (Royalty/fees and lack of control) – Franchising in India – Legal Issues in Franchising in India.

Unit - IV: Merchandise Management

20 Hrs

Concept and Evolution of Merchandising – Factors affecting buying behaviour – Concept of Lifestyle Merchandising – Merchandise Planning Process – Merchandise Procurement Process – Evaluating Merchandise Performance (ABC Analysis, Sell Through Analysis and Multiple Attribute Method).

Unit - V: Private Labels and Category Management

20 Hrs

Concept of Private Label – Store Brand – Umbrella Brand – Individual Brand – Need for Private Label – Evolution of Private Label – Process of Private Label Creation – Concept and Process of Category Management – Role of Category Captain – Drawbacks of Category Management.

Text Books

1. PRADHAN SWAPNA, (2011), *Retailing Management*, Tata McGraw-Hill Education, India.

Reference Books

1. LEVY MICHAEL et al., (2012), *Retailing Management*, McGraw-Hill India, New Delhi
2. BERMAN BARRY, (2012), *Retail Management: A Strategic Approach*, PHI India.

Websites

1. <http://v-rajesh.blogspot.in/>

Cost and Management Accounting II

100 Hrs

Objective: To acquire knowledge and understanding of the concepts, techniques and practices of cost and management accounting.

Unit - I: Introduction to Management Accounting 16 Hrs

Management Accounting – Evolution, meaning, nature, scope, importance and limitations - Management Accounting vs. Cost Accounting-Management Accounting vs. Financial Accounting – role of management accountant in decision making.

Unit - II: Financial Statement Analysis 24 Hrs

Analysis and Interpretation of Financial Statement - Nature, Objectives, tools –Methods – Comparative Statements, Common Size statement and Trend analysis. Funds flow and Cash flow statements. Ratio Analysis - Interpretation, benefits and limitations. Classification of ratios - Liquidity, profitability, turnover, capital structure and leverage.

Unit - III: Marginal Costing 18 Hrs

Marginal costing - difference between absorption costing and marginal costing (excluding decision making) – Profit Planning – Cost Volume Profit (CVP) analysis-Profit/volume ratio and its significance -- Break-Even Analysis- Margin of Safety - Break Even Chart.

Unit - IV: Budgeting 20 Hrs

Budget and Budgetary Control: Meaning - objectives, merits and demerits - establishing a system of Budgetary Control –Types of Budgets - Preparation of Sales Budgets – Production Budgets - Cash Budget - Fixed and Flexible

Budgets, Master Budget - Zero Based Budgeting (ZBB)- Programme and Performance Budgeting.

Unit - V: Standard Costing and Variance Analysis. 22 Hrs

Meaning and Definition of Standard Cost- Relevance of Standard Cost for Variance Analysis – Significance of Variance Analysis – Computation of Standard Costs for Materials, Labour and Overhead Variances- Comparison between Budgeting and Standard Costing – Variance reporting- Responsibility Accounting – Meaning and Objectives – types of Responsibility Centres - Management Reporting.

Text Books

1. MAHESHWARI, S. N. (2014) *Principles of Management Accounting*. Sultan Chand & Sons
2. KHAN M Y AND JAIN P K (2010) *Management Accounting Text, Problems And Cases*. Tata McGraw Hill Education Private Limited, New Delhi.

Reference Books

1. SAXENA, V.L. & VASHISHT (2014) *Advanced Cost & Management Accounting-Problems & Solutions*. Prentice Hall of India.
2. MURTHY & GURUSAMY (2009) *Management Accounting*. Tata McGraw Hill Education Private Limited, New Delhi
3. REDDY T. S & HARI PRASAD REDDY (2014) *Cost & Management Accounting*. Margham Publications.

Websites

1. <http://www.icsi.edu/Webmodules/Publications/Company%20Accounts,%20Cost%20and%20Management%20Accounting.pdf>
2. <https://www.cengagebrain.co.nz/content/9781408049044.pdf>

Logistics and Supply Chain Management II

100 Hrs

Objective: *To provide an insight in to the crucial elements of international logistics such as transport modes, nodes & hubs and corridors.*

Unit - I: Warehouse process

20 hrs

Introduction to Warehousing Concepts - types and importance of warehouse – warehouse location - Supply chain trends affecting warehouse – e-fulfilment effect on the warehouse – specialized warehousing. Warehouse process: Receiving – pre-receipt – In-handling – preparation – offloading – checking – cross docking – recording – quality control – put-away – warehouse pick area layout.

Unit - II: Warehouse Equipment

20 hrs

Types of automated picking - handling and storage equipment. Order picking methods – paper pick lists – pick by label – pick by voice – barcode scanning - Radio Frequency Identification– pick by light/pick to light – put to light – comparisons – cost of errors. Replenishment - value – adding services – indirect activities – stock management – inventory counting – perpetual inventory counts - security - returns processing – dispatch. Storage Equipment - storage option - shuttle technology - very high bay warehouse - warehouse handling equipment - vertical and horizontal movement - Automated Storage/ Retrieval System (AS/RS)- specialized equipment - technical advancements - resourcing a warehouse – processing activities.

Unit -III: Warehouse safety and Environment

20 hrs

Warehouse safety – risk assessments – layout and design – fire safety – slips and trips - manual handling – working at height - vehicle – forklift trucks – warehouse equipment legislation – first aid. Warehouse Environment- legislation and other pressures – warehouse energy usage – environment and waste – packaging- pallets – stretch wrap – cartons – labelling - product waste - waste disposal – warehouse of the future.

Unit - IV: Containerisation

20 hrs

Origins of Containerisation and Container Shipping – Concept of Unit Load – Containerisation –Benefits to Trade – Selection of Containers for Trade – Freightling of Containerized Cargo – Roles and Functions of Inland Container Depots (ICDs) – Container Corporation of India Limited – How Containers are moved – Issues with Rail Transportation – Issues with Road Transportation – Issues relating to inland waterways -Cargo Consolidation – Full Container Loads (FCL) and Less than Container Loads (LCL) - Benefits of Consolidation to Freight Forwarders, Exporters and Shippers – Loss Prevention Measures – Packaging Issues.

Unit – V: Multimodal Transportation

20 hrs

International Ocean Transportation: Types of Service – Size of Vessels – Types of Vessels – Flag - Liability Conventions – Non-Vessel Operating Common Carriers. International Air Transportation: Types of Aircrafts – International

Regulations. International Land Transportation: Truck Transportation – Rail Transportation – Intermodal Transportation – Freight Forwarders – Project Cargo – Alternative Means of Transportation (Pipelines, Barges, and Hovercrafts).

Text Books:

1. GWYNNE RICHARDS (2014) *Warehouse Management: A Complete Guide to Improve Efficiency and Minimizing Cost in the Modern Warehouse*. The Chartered Institute of Logistics and Transport, Kogan page limited.

2. Institute of Chartered Ship Broking (2015), Containerisation and Multimodal Transport

Reference Books:

1. EDWARD FRAZZLE (2002) *World Class Warehousing and Material Handling*. Tata McGraw-Hill Publication: New Delhi.
2. JAMES A THOMPSON & JERRY D SMITH (1998) *The Warehouse Management Handbook*. Tompkins press.
3. DAVID E. MULCHY & JOACHIM SIDON (2008) *A Supply Chain Logistics Program for Warehouse Management*. Auerbachian Publications.

Websites:

1. <https://www.ecgc.in/>
2. <http://www.dgciskol.nic.in/>
3. www.fciweb.nic.in/
4. <http://cewacor.nic.in/index.php>
5. www.zintro.com/area/warehouse

E-Commerce II

100 Hrs

Objectives: To provide insights on the operational and strategic aspects of running an E-Commerce company.

Unit - I: E-Marketing

20 Hrs

E-Marketing planning (Situation Analysis, Objective Setting, Strategy, Tactics, Action and Control) – E-Commerce Marketing Channels; Pay-per-click Advertising (PPC), Search Engine Marketing (SEM), Search Engine Optimization (SEO) Display Advertising, Affiliate Marketing, e-mail Marketing, Social Media Marketing – Leveraging offline media for E-Commerce.

Unit - II: Logistics in e-Commerce

20 Hrs

E-Logistics vs Traditional Logistics - First Mile Logistics – Fulfillment Centre – Last Mile Logistics – Return Logistics – Drop Shipping – Hyperlocal delivery – Click & Collect Model – Cash on Delivery Model.

Unit - III: Financial Aspects of E-Commerce Business

20 Hrs

Meaning of Gross Merchandise Value, Cost of Customer Acquisition and Customer Life Time Value – Comparing Costs of Brick & Mortar Store vs an E-Tailer - Unit Economics of an e-Commerce Transaction – Financial Statement Analysis of Amazon Inc.

Unit - IV: Payment Mechanisms

20 Hrs

Key factors in Payment Mechanism (Independence, Portability, Security, Anonymity, Divisibility, Ease of Use, Transaction Fee, Regulations and International Support) - Various Payment Modes (Credit/Debit Card, Pre-paid Cards, Net Banking, Electronic Wallets, NFC, Bitcoin, Cash on Delivery)

– Functioning of NEFT, RTGS and Payment Gateways – Pros and Cons of Online and Offline Payment Modes.

Unit - V: Security and Fraud Management

20 Hrs

Computer Security Classification (Secrecy, Integrity and Necessity) – Security for Client Computers (Cookies, Bugs, Virus, Active Content, Java Applets, JavaScript, Active X Control, Graphics and Plug-ins) – Spam, Phishing and Spoofing - Digital Certificates – Encryption – Firewall - Secure Socket Layer Protocol.

Text Books

1. KENNETH C LAUDON and CAROL GUERCIO TRAVER, (2014), E-Commerce, Pearson, USA.

Reference Books

1. DAVE CHAFFEY, (2012), E-Business & E-Commerce Management, Pearson, USA

Websites

1. <https://www.geotrust.com/resources/guides/web-analytics-for-ecommerce.pdf>
2. <http://unicornomy.com/ultimate-guide-positive-unit-economics/>
3. www.nextbigwhat.com

Financial Management

100 Hrs.

Objective: To develop understanding of different concepts and theories underlying financial management and implications of various financial techniques.

Unit - I: Sources of Finance

16 Hrs

Financial Management - goals, meaning, and scope. Profit vs Wealth maximization, Sources of finance: Equity shares, Preference shares – Debentures – Term loans - Lease – Hire purchase – Project finance - Venture capital - Private equity. Financial functions – Investment, Financing, and dividend decisions; Financial planning- Relationship of Finance with Accounts and Economics.

Unit - II: Cost of Capital

24 Hrs

Significance of cost of capital; Method of computing cost of equity capital - preference share - debt and retained earnings - combined (weighted average) cost of capital. Operating and Financial Leverage - Effects on profit - analyzing alternate financial plans - combined financial and operating leverage. Capital Structure - meaning, determinants, assumptions – Capital Asset Pricing Model (CAPM) - Net Income Approach and Operating Income Approach - Traditional Position - Earning Before Income Tax (EBIT) and Earning Per Share (EPS) Analysis, Capital Structure and Taxation.

Unit - III: Capital Budgeting

22 Hrs

Nature and features of capital budgeting decision, Types of investment decision - Basic Techniques of Risk Analysis in Capital Budgeting. Investment evaluation Criteria - Pay Back Method - Accounting Rate of Return (ARR) - Net Present Value (NPV) - Benefit-Cost Ratio- Internal Rate of Return (IRR) - profitability Index - Capital Rationing.

Unit - IV: Dividend Theory and Policy**20 Hrs**

Dividend - Meaning and Types, Issues in Dividend Policy - Traditional Model- Walter Model - Gordon Model - Miller and Modigliani Model. Bonus Shares and Stock Splits. Corporate Restructuring: Meaning and forms of corporate restructuring, merger and amalgamation, takeover and acquisition, types or forms of mergers and takeovers, their benefits and motives.

Unit - V: Working Capital Management**18 Hrs**

Working Capital – concept, nature, types, adequacy and significance. Operation cycle and factors determining of working capital requirements – Estimating working capital needs - Management of working capital – cash, receivables, and inventories. Working capital finance.

Text Book:

1. Pandey I.M. (2015) *Financial Management*, Vikas Publishing House, New Delhi.

Reference Books:

1. VAN HORNE J.C (2011), *Financial Management and policy*; PHI India.
2. Khan, M.Y. and Jain P.K (2014) *Financial Management*, Text and Problems; Tata McGraw Hill New Delhi.
3. Prasanna Chandra, (2015) *Financial Management Theory and practice*; TMH India
4. Richard Brealey, Stewart Myers and Franklin Allen, (2014), *Principles of Corporate Finance*, McGraw Hill Education.

Websites:

1. <http://ipa.nic.in/>
2. http://icmai.in/upload/Students/Syllabus-2012/Study_Material_New/Inter-Paper5.pdf
3. www.exinfm.com/training/capitalbudgeting.doc

Practical – Communication Skills

100 Hrs

Objective: *To prepare students for today's communication challenges in business organizations and introduce them to research methodology.*

Unit I: Introduction to Business Communication

20 Hrs

Introduction: Communication in Business - Importance of Communication- Effective business communication-formal and informal communications-grapevine- communication at work place - using technology to improve business communication- Mastering listening skills –Improving non-verbal communication skills- Communicating in Teams-Interpersonal skills-management by walking around, - Importance of Feedback -positive and negative feedback- practicing effective feedback, Cross-cultural communication challenges in a global field.

Unit II: Writing Process, Messages and Meetings

20 Hrs

Planning, analysing the situation-gathering information-selecting the right medium- adapting to the audience- first draft- revision- editing and review- usage of technology-proof reading- creating brief messages – writing routine and positive messages- drafting negative messages- writing persuasive business messages- developing marketing & sales messages- drafting effective email messages- creating effective business blogs-creating podcasts-distribution of blog and podcast content- Meeting-drafting of Notice, Agenda and Minutes.

Unit III: Proposals and Reports

20 Hrs

Planning informational reports- Analytical reports- planning proposals- Composing reports – Drafting based on style /tone to suit audience- Helping readers- Use of technology in reports/ proposals- revising reports and proposals- submitting proposals.

Unit IV: Presentation skills**20 Hrs**

Oral presentation: audience analysis- composing presentation- preparation to speak-overcoming anxiety- handling questions responsively- communicating across cultures- enhancing presentations with slides and other visuals - creating effective handouts- practicing the delivery- Designing a visual communication- identify points to illustrate- visual design principles-presenting information/ concepts/ideas.

Unit V: Developing CVs and Attending Interviews**20 Hrs**

Organising approach to employment process- Planning a Resume'- writing a resume- writing application letters- follow ups- understanding the interview process—common types of interview- Preparing for a job interview- interviewing for success- interviewing across borders- following up- Letter of acceptance- letter declining an offer- avoiding miscues.

Text Books

1. BOVÉE, C. L., JOHN V. THILL & BARBARA E. SCHATZMAN (2009) Business Communication Today. 6th edition, Prentice Hall: New Delhi.
2. KOTHARI, C. R., Research Methodology. (2010) New Age International Publishers: New Delhi.

Reference Books

1. CAROL, M. L., & DEBBIE D. D., (2011) Business Communication. 16th Edition, Cengage Learning.

Retail Management – III

100 Hrs

Objectives: To provide insights on retail merchandise management and store branding.

Unit - I: Retail Pricing Strategies

20 Hrs

Concepts of Retail Price – Elements of Retail Price – Determining the Price (Break Even Units, Mark-up Pricing, Cumulative Mark-up, Maintained Mark-up) – Retail Pricing Policies (Market Skimming, Market Penetration, Price Bundling, Leader Pricing, Multi-unit Pricing, Every Day Low Pricing, Odd Pricing, Single Pricing, Multiple Pricing) – Comparison of Mark-up and Mark-down.

Unit - II: Store Operations and Profitability

20 Hrs

Key roles in Store environment (Customer Service, Budgeting, Personnel, Communication and Legal Compliance) – Key components of Retail Operations (Store Administration, Inventory Management and Display, Managing Receipts, Customer Service, Managing promotions, events, alliances and partnerships) – Retail Economics (Measures of Performance, Space Performance, Income Statement) – 5 S's of Retail Operations.

Unit - III: Store Design and Visual Merchandising

20 Hrs

Concept of Store Design – Principles of Store Design – Elements of Store Design (Exterior and Interior Design) – Space Planning – Visual Merchandising (Tools used, Methods of display, common errors in merchandising)

Unit - IV: Retail Marketing & Branding

20 Hrs

Role of marketing in Retail – Retail Marketing Mix (Product, Price, Place, Promotion, Presentation, People and Service) – The Retail Image – Retail Communication Mix (Advertising, Sales Promotion, PR & Publicity, Personal Selling, POP Displays) – Concept of Integrated Marketing Communication – Concept of Branding in Retail.

Unit V - : Retail Supply Chain Management

20 Hrs

Significance of Supply Chain Management in Retail – Push vs Pull Model - Supply Chain Integration – Vendor Managed Inventory – Collaborative Planning Forecasting & Replenishment – Cross Docking – Cold Chain Logistics - Emerging Concepts in Logistics.

Text Books

1. PRADHAN SWAPNA, (2011), *Retailing Management*, Tata McGraw-Hill Education, India.

Reference Books

1. LEVY MICHAEL et al., (2012), *Retailing Management*, McGraw-Hill India, New Delhi
2. BERMAN BARRY, (2012), *Retail Management: A Strategic Approach*, PHI India.

Websites

1. <http://v-rajesh.blogspot.in/>

Logistics and Supply Chain Management III

100 Hrs

Objective To introduce students to the dynamic logistics function covering transportation, distribution, material handling and storage system, so that they comprehend the flow of supply chain activity.

Unit - I: Introduction to International Logistics

20 hrs

International Trade and Logistics –Components and Importance of International Logistics – Methods of Entry into Foreign Markets – Indirect Exporting, Active Exporting, Production Abroad, Parallel Imports, Foreign Trade Zones – International Contracts, International Sales Contracts, Agency vs Distributorship, Elements of an Agency or Distributor Contract, Termination, Arbitration

Unit-II: Introduction to Import/Export Trade

22 hrs

Foreign Trade Policy – Role of Directorate General of Foreign Trade(DGFT) - Documents Framework-Assigned Document System, Commercial Documents, Regulatory Documents-Types of Risks in International Trade (Commercial Risk, Political Risk, Foreign Laws Risk, Cargo Risk, Credit Risk, Foreign Exchange Risk) – Types of Cover issued by Export Credit Guarantee Corporation (ECGC) – Transferring Risks to Third Parties – Foreign Exchange Regulations and Formalities.

Unit - III: Terms of Trade and Terms of Payment**18 hrs**

International Commercial Terms (Incoterms) –Incoterms Strategy – Ex-Works (EXW), Free Carrier (FCA), Free Alongside Ship (FAS), Free on Board (FOB), Cost and Freight (CFR), Cost, Insurance and Freight (CIF),Carrier Paid To (CPT), Carriage and Insurance Paid To (CIP), Delivered Ex-Ship (DES), Delivered Ex-Quay (DEQ), Delivered at Frontier (DAF), Delivered Duty Unpaid (DDU), Delivered Duty Paid (DDP) –Terms of Payment – Country Risk, Commercial Risk, Cash in Advance, Open Account, Letter of Credit, Documentary Collection, Purchasing Cards and Procurement Cards, Trade Card, Bank Guarantees.

Unit - IV: EXIM Documentation**18 hrs**

Salient Provisions of Uniform Customs Practice (UCP) for Documentary Credit - Quality Control and Pre-shipment Inspection – Role of Clearing and Forwarding (C&F) Agents – Essential and Optional Services Provided by C&F Agents - Excise Clearance of Cargo – Shipment of Export Cargo – Customs Clearance of Export Cargo – Customs Clearance of Import Cargo - Negotiation of Documents with Banks (Bill of Exchange, Invoice, Bill of Lading, Airway Bill, Certificate of Origin, Packing List) –Procedures and Documentation for availing Export Incentives (Duty Drawback, Excise Duty Refund/Exemption) - Process of an Export Order.

Unit V: Transaction Risks & International Insurance

22 hrs

Sales Contracts' Currency of Quote – The System of Currency Exchange Rates – Theories of Exchange Rate Determination – Purchasing Power Parity, Fisher Effect, International Fisher Effect, Interest Rate Parity, Forward Rate as Unbiased Predictor of Spot Rate, Entire Predictive Model – Exchange Rate Forecasting – Managing Transaction Exposure – International Banking Institutions – International Insurance – Insurance Glossary – Perils of the Sea – Perils Associated with Air Shipments – Insurable Interest – Risk Management – Marine Insurance Policies – Coverage under a Marine Cargo Insurance Policy – Elements of an Airfreight Policy –Lloyd's – Commercial Credit Insurance.

Text Books:

1. RAMA GOPAL, C. *Export Import procedures- Documentation and Logistics*, New Age International Publishers, New Delhi.

Reference Books:

4. RATHOR B.S.AND RATHORJ.S., *Export Marketing*, Himalaya Publishing House, New Delhi.
5. DAVID E. MULCHY & JOACHIM SIDON (2008) *A Supply Chain Logistics Program for Warehouse Management*. Auerbachian Publications.

Websites:

6. <https://www.ecgc.in/>
7. <http://www.dgciskol.nic.in/>
8. www.fciweb.nic.in/
9. <http://cewacor.nic.in/index.php/www.zintro.com/area/warehouse>

E-Commerce III

100 Hrs

Objectives: To gain an understanding of the emerging fields in the E-Commerce landscape including E-Retailing, M-Commerce & S-Commerce.

Unit - I: E-Retailing

20 Hrs

Pros and Cons of E-Tailing for Retailers – E-Retailing Mix 7 C Model – Trends in Major E-Retail Categories (Books, Electronics and Fashion) – Strategic Options for Retailers in the online space – Perceived Risks of e-Shopping (Economic, Social, Performance, Personal and Privacy Risks) – Advantages and Disadvantages of e-Shopping for Consumers – e-Malls vs Conventional Malls.

Unit - II: E-Branding

20 Hrs

e-Store Design (Navigability, Interactivity and Web Atmospherics) – e-Service Approaches – e-Service Performance Measurement Different Approaches to branding on the web – e-Brand Development Process – Role of e-Retail Mix in branding – Framework for Choosing Optimal Retail Mix.

Unit - III: M-Commerce

20 Hrs

Mobile Technology (1G, 2G, 3G, 4G) – Wireless Access Protocol (WAP) Architecture - Mobile Web App – Native Apps - Attributes and Advantages of Mobile Commerce– Mobile Platform Design Considerations – M-Commerce vs E-Commerce – Barriers to M-Commerce (Security, Ease, products, Device Issues, Lack of Fun, Speed) - Profile of M-Shopper.

Unit - IV: M-Commerce Value Chain

20 Hrs

M-Commerce Value Chain Model – Content & Application Providers – Portal and Access Providers – Mobile Network Operators – Support Services – Delivery Platforms and Applications -

Unit - V: S-Commerce

20 Hrs

Definition and Evolution of Social Commerce – Benefits and Limitations of Social Commerce – Tools & Platforms for Social Commerce – Social Media Marketing – Consumer Behaviour in Social Media - Social Shopping; Concepts, Benefits and Models – Group Buying and Deal Purchasing.

Text Books

1. CHARLES DENNIS, (2004), *E-Retailing*, Roulledge, USA
2. EFRAIM TURBAN and JUDY STRAUSS, (2015), *Social Commerce*, Springer, Switzerland.

Reference

1. Avendus Capital's Report – 'India's Mobile Internet – The Revolution has begun'.

Project Work

1. **Time and Duration:** The students shall be required to take up an individual Project at the beginning of the VI semester.
2. **Project Topic:** The students may choose to work on projects related to Logistics/Retailing/E-commerce/other relevant area. The students must conduct appropriate studies before submission of findings in the form of a report.
3. **Project Guide:** These projects shall be completed under the guidance of regular faculty members. The respective guide shall be responsible for certification of the data and shall guide the student in drafting the final report.
4. **Mid-Term Review:** The Departmental Committee shall conduct mid-term review of the progress made by the student.
5. **Evaluation:**
 - a. The students have to submit two copies of the project research report to the guide on or before the specified date. The Project report will be evaluated jointly by two Examiners (Internal and External) for a maximum of 200 Marks. The students who fail to submit their project report on the due date shall be permitted to submit the same only at the end of the subsequent academic year.
 - b. The Viva-Voce will be conducted by the two Examiners (Internal and External) for a maximum of 100 Marks.
 - c. Total Marks for Project Work: 300.