



SEMESTER V

SEMESTER: V	
COURSE NAME: Principles of Marketing	
COURSE TYPE: CORE COURSE (CC)	COURSE CODE: BCHCR2151
Credit: 6	Marks: 100

LEARNING OBJECTIVES:

The objective of this course is to provide basic knowledge of concepts, principles, tools, and techniques of marketing.

DETAILED SYLLABUS:

Unit No.	Unit Name	Topics
1.	Introduction	<ul style="list-style-type: none"> ○ Concept, Nature, Scope and Importance of Marketing ○ Evolution of Marketing (Production, Product, Selling, Marketing, Holistic Marketing) ○ Selling vs Marketing ○ Marketing Mix (4 Ps) ○ Marketing Environment: Concept and Importance, Dimensions of Marketing Environment (Micro-Environment and Macro-Environment)
2.	Segmentation, Targeting, and Positioning	<ul style="list-style-type: none"> ○ <i>Market Segmentation</i>: Concept, Importance, Criteria (Measurable, Accessible, etc.) and Bases of Segmentation (Geographic, Demographic, Benefit/ USP, Buyer Behaviour, Psychographic/ Lifestyle, Hybrid Bases) ○ <i>Target Market</i>: Concept of Targeting, Patterns of Target Market Selection (Single-Segment, Selective Specialization, Product Specialization, Market Specialization, and Full-Market Coverage) ○ <i>Positioning</i>: Concept, Importance, and Bases ○ Product Differentiation vs Market Segmentation
3.	Product	<ul style="list-style-type: none"> ○ Concept and Importance ○ Product Classifications: Business Products (Raw Materials, Processed Materials, OEMs etc.) and Consumer Products (Convenience, Shopping, Specialty, Unsought) ○ Product Mix vs. Product Line (Concepts of Line Length, Width, Depth, Consistency) ○ Branding: Concept and Strategies ○ Packaging: Concept, Levels (Primary, Secondary, Transport), Role, and Functions ○ Labelling: Concept, Role, and Functions ○ Product-Support Services: Basic concept only ○ Product Lifecycle: Concept, Strategies followed at each stage; Alternative Shapes of the PLC Curve: Growth-Divide-Plateau, Cycle-Recycle Pattern, Innovative Maturity (Scalloped Pattern), Fashion, Fad and Style ○ New Product Development (NPD): Concept, Process, Risks ○ Consumer Adoption Process: Concept, Process and Risks



4.	Price	<ul style="list-style-type: none"> ○ Concept, Significance, Factors affecting price ○ Pricing Strategies: New Product Pricing (Economy, Penetration, Skimming, Premium); Psychological Pricing; Promotional Pricing (Loss-Leader Pricing, Superficial Discounting, Special Event Pricing) ○ Pricing Methods: Cost-Based Pricing (Mark-up, Target-return); competition-based Pricing; Demand-Based Pricing; Perceived-Value Pricing; Captive Product Pricing; Differential Pricing; Tender (Sealed Bid) Pricing
5.	Distribution Channels and Physical Distribution	<ul style="list-style-type: none"> ○ Channels of Distribution: Concept and Importance ○ Types of Distribution Channels: Consumer Product Channels (Zero-level, One-Level, Two-Level, Three-Level); Industrial Product Channels ○ Intermediaries in the Channel: Types of Middlemen, Functions of Middlemen ○ Factors affecting choice of Distribution Channel ○ Channel Design, Channel Management, Channel Conflicts – Types, causes and resolution, Channel Integration – Vertical Marketing Systems, Horizontal Marketing Systems. ○ Wholesaling and Retailing: Types of retailers (department Store, supermarkets, warehouse retailers, specialty retailers, e-tailers) ○ Physical Distribution: Concept, Functions (Inventory Control, Order Processing, Warehousing, Materials Handling, and Transportation), Logistics Management – Overview
6.	Promotion	<ul style="list-style-type: none"> ○ Concept, Nature and Importance ○ Promotional Mix: Concept; Elements (Advertising, Sales Promotion, Personal Selling, Public Relations and Publicity, Direct Marketing); ○ Factors affecting Promotional Mix
7.	Recent Developments in Marketing and Case Studies	<ul style="list-style-type: none"> ○ Recent Developments in Marketing: Social Marketing (concept only); Digital Marketing (concept only); Service Marketing (concept, service marketing mix); Green Marketing (concept only); Neuromarketing (concept only); Consumerism (concept only) ○ Case Studies as applicable (Unit I-VI)

COURSE OUTCOMES:

On successful completion of the course the learner will be able to:

Sl. No.	Cognitive Abilities	Course Outcomes
1.	Memory & Retention	Understand a broad overview of the nature and scope of marketing.
2.	Logic & Reasoning	Understand the marketing environment where the companies are operating and how it affects the company's operations.
3.	Logic & Reasoning; Intelligence	Understand various marketing decisions based on product, price, promotion, and distribution elements.
4.	Logic & Reasoning; Problem Solving	Understand consumer behaviour and how it affects the marketing operations of companies.
5.	Logic & Reasoning; Creative Thinking	Understand STP analysis and its application.



6.	Logic & Reasoning; Information Analysis	Understand the offerings and products of the companies – product mix, branding, packaging, labelling, new product development, and their adoption.
7.	Logic & Reasoning	Understand how companies, price their products.
8.	Memory & Retention; Information Analysis	Understand how distribution channels are used by the companies to reach their products to the consumers.
9.	Memory & Retention; Creative Thinking	Understand elements of the promotional mix and their impact on company sales.

SUGGESTED TEXTBOOKS/READING MATERIALS:

Text and Reference Books:

1. Kotler, Philip, Gary Armstrong, Prafulla Agnihotri and Ehsanul Haque. *Principles of Marketing*. 13th edition. Pearson Education.
2. Michael, J. Etzel, Bruce J. Walker, William J Stanton and Ajay Pandit. *Marketing: Concepts and Cases*. (Special Indian Edition), McGraw Hill Education
3. William D. Perreault, and Mc Carthy, E. Jerome., *Basic Marketing*. Pearson Education.
4. Zikmund William G. and Michael D'Amico. *Marketing; Creating and Keeping Customers in an E-commerce World*. Cengage Learning.
5. Lacobucci and Kapoor, *Marketing Management: A South Asian Perspective*. Cengage Learning.

Articles:

1. Veronica, B. (2009). "Brief History of Neuromarketing", Proceedings from the International Conference on Economics and Administration, Faculty of Administration and Business University of Bucharest, Romania; pp. 119-121.
2. Morin, C. Soc (2011) 48: 131. <https://doi.org/10.1007/s12115-010-9408-1>
3. Jefkins F. (1990) A Broader Look at the Marketing Mix. In: *Modern Marketing Communications*. Springer, Dordrecht
4. Banerjee, S. and Roy, S. (2016). "Synchronizing Marketing Performance Indicators with Corporate Strategy: A Conceptual Framework"; *International Journal of Marketing and Business Communication*, Vol.5 (4); pp. 16-23



SEMESTER: V	
COURSE NAME: FUNDAMENTALS OF FINANCIAL MANAGEMENT	
COURSE TYPE: CC	COURSE CODE: BCHCR 2152
CREDIT: 6	MARKS: 100

LEARNING OBJECTIVES:

The learning objective is to familiarize the students with the principles and practices of financial management.

DETAILED SYLLABUS:

Unit No.	Unit Name	Topics
1	Introduction to Financial Management and Time Value of Money	<ul style="list-style-type: none"> • Nature, scope, Functions of Financial Management, and Objective of the firm. • Time value of money - concept, reasons, compounding and discounting technique, Valuation of securities – Bonds and Equities (Basic Concepts and elementary illustrations).
2	Long Term Investment Decisions	<ul style="list-style-type: none"> • Introduction • Techniques of Investment appraisal (with relative merits and demerits) and decision rules under different decision situations and Estimation of Net Cash Flow (NCF) <ol style="list-style-type: none"> i. Technique based on Accounting Profit: Accounting Rate of Return (ARR). ii. Techniques based on NCF: Non-Discounting technique - Payback Period; Discounting techniques - Discounted payback period, Net Present Value (NPV), Equivalent Annual Costs. iii. Internal Rate of return (IRR) - Limitations of the IRR method, Multiple IRRs. iv. Modified internal Rate of Return (MIRR)- Definition and explanation of MIRR, Calculating MIRR, Strengths of the MIRR approach. v. Profitability Index. vi. Net Terminal Value. • Capital rationing.
3	Financing Decisions	<ul style="list-style-type: none"> • Different Sources of Finance, Characteristics of different types of long-term debt and equity finance, Method of raising long-term finance. • Cost of Capital and Financing Decision: Sources of long-term financing, Estimation of components of cost of capital, Methods for Calculating the cost of equity capital, Cost of Retained Earnings, Cost of Debt and Cost of Preference Capital, Weighted Average cost of capital (WACC) and Marginal cost of capital (MCC), Relevance of MCC. • EBIT-EPS Analysis: Indifference Point, Financial break-even, trading on Equity, Limitations of EBIT-EPS analysis; Introduction to Leverage Analysis: Operating and financial leverage. • Significance of capital structure, Determinants of capital structure, Capital structure planning, and designing, Designing of optimum capital structure, Theories of Capital Structure, and value of the firm- relevancy, and Irrelevance of capital structure - Traditional Approach, Net Income, Net Operating Income, Modigliani and Miller (MM) Hypothesis, Under/ Over Capitalisation.



4	Dividend Decisions	<ul style="list-style-type: none"> • Nature of Dividend Decision, Forms of dividend, and Determinants of dividend policy. • Relevance and Irrelevance of Dividend Policies - Traditional Approach, Walter's model, Gordon's model, Modigliani, and Miller (MM) Hypothesis. • Dividend policies in practice.
5	Working Capital Decisions	<ul style="list-style-type: none"> • Working Capital: Meaning, Different concepts and factors. • The management of working capital – Policies, Effect on Liquidity and Profitability. • The Working capital financing decisions- Primary and Secondary Sources of Liquidity. • The working Capital Cycle (operating Cycle), Effectiveness of Working Capital based on its operating and cash conversion cycles. • Assessment of working capital requirement. • Management of Accounts Receivables (Debtors), Factoring, and Forfeiting. • Management of Cash, Treasury management. • Banking norms of working capital finance. • Working capital leverage.
6.	Risk & Return	Risk and Return Concept, Capital Asset Pricing Model, Security Market Line and Capital Market Line.

COURSE OUTCOMES:

On successful completion of the course, the learner will be able to evaluate and analyse the implications of financial management in an organisation.

Unit No.	Course Outcomes
1.	Learning basic concepts, terminologies, and mechanisms of Time Value of Money
2.	Learning the techniques of Capital Budgeting
3.	Adopting the techniques of leveraging, cost of capital calculation, and capital structure planning.
4.	Understanding the dividends policies of companies.
5.	Ability to calculate working capital requirements.
6.	Calculating Business Risks and Return

SUGGESTED TEXTBOOKS/ READING MATERIALS:

1. James C. Van Horne and Sanjay Dhamija, Financial Management and Policy, Pearson Education
2. Prasanna Chandra, Fundamentals of Financial Management. McGraw Hill Education
3. Brigham and Houston, Fundamentals of Financial Management, Cengage Learning
4. Khan and Jain. Basic Financial Management, McGraw Hill Education
5. Pandey, I.M. Financial Management. Vikas Publications
6. Singh, J.K. Financial Management - Text and Problems. Dhanpat Rai and Company, Delhi.
7. Rustagi, R.P. Fundamentals of Financial Management. Taxman Publication Pvt. Ltd.
8. Singh, Surender and Kaur, Rajeev. Fundamentals of Financial Management. Mayur Paperback, New Delhi.
9. B. Banerjee, Fundamentals of Financial Management, PHI Learning



SEMESTER: V	
COURSE NAME: CORPORATE ACCOUNTING	
COURSE TYPE: Group A - DSE – 1	COURSE CODE: BCHDE21531
CREDIT: 6	MARKS:100

LEARNING OBJECTIVES:

The course aims to enhance the abilities of learners to develop the concept of corporate accounting and its significance in business. The course further aims to enable the learners in understanding, develop, and apply the framework of preparation and presentation of financial statements, concerning corporates, as applicable to non-Ind AS companies. It seeks to develop student competence in the field of financial reporting in the most suitable manner allowing the stakeholders to make informed decisions on financial matters.

DETAILED SYLLABUS:

Unit No.	Unit Name	Topics
1	Preparation and Presentation of Financial Statements of Companies as per Schedule III (Division I)	<ul style="list-style-type: none"> • Introduction to Division I Schedule III encompassing its main principles and applicability – [Theory] • Objective and scope with special reference to guidance note on Division I – Non-IndAS Schedule III to the Companies Act, 2013 issued by ICAI – [Theory] • Preparation of Statement of Profit and Loss [Part II] • Balance Sheet [Part I] • Notes to Accounts • AS-20 [(a) Calculation of earnings attributable to Equity Share Holders, (b) Calculation of Weighted Average number of outstanding Equity shares concerning a public issue, bonus issue, share split, share consolidation, buyback of shares, issue of shares in amalgamation, underwriting commission settled in shares, rights share, call money received (c) Test for dilution, Identifying potential equity shares, Calculation of Incremental EPS and Diluted Earnings per share (with special reference to ESOP, Right Share, Share Warrants, Convertible Debentures, Bonus Issue)]. • AS – 22 [(a) Recognition principles of Deferred tax assets, Concept of timing difference and permanent difference (b) Calculation of Current tax and deferred tax and its disclosure in the Statement of Profit & Loss, (c) deferred tax arising due to timing difference in case of Sec.43B, Sec.36 and Sec.32 of the Income Tax Act, 1961, (d) Carry forward of losses and Unabsorbed depreciation, (e) Tax holiday and disclosure requirement under AS-22, (f) MAT and Guidance Note on accounting for MAT credit, (g) Offsetting of Deferred Tax Assets or Deferred Tax Liabilities due to offset of Current tax and Advance tax].



2	Valuation of Shares with special reference to valuation of Goodwill	<ul style="list-style-type: none">• Calculation of Future Maintainable Profit (under Projected profit and past profit method)• Calculation of Capital Employed• Summary of valuation of Goodwill under [Average profit method, Super Profit method, and Capitalisation method] and Leverage Effect on Goodwill• Valuation of Shares [on Going concern basis – Earnings Capitalisation Method and Dividend Yield Method Intrinsic value or Net Asset Value per share]• Fair Value per share• Concept of Normal rate of return and parameters for ascertaining Normal rate of return in case of shares with special reference to Debt-Equity (D/E) Ratio, Capital Gearing Ratio, Asset Backing Ratio, and Dividend Coverage Ratio.
3	Accounting for Business Restructuring	A) Internal Reconstruction including Surrender of Shares B) External Reconstruction: Amalgamation of Companies as per AS 14 including intercompany transactions and intercompany investment in shares. (Excluding crossholding in shares).
4	Accounting for Business Consolidation	A) Consolidated Balance Sheet [as per AS 21 issued by ICAI] including dividends paid by the subsidiary company and interest in a subsidiary is acquired on different dates (i.e., step acquisition or piecemeal holding) (Excluding chain holding and multiple subsidiaries) Elimination of intra-group transactions. Treatment of investment by the Holding company in Preference Share and Debentures of the Subsidiary. B) Accounting for Investment in Associates in Consolidated Financial Statements [as per AS 23 issued by ICAI] Definitions of the terms – Associate, Significant influence. Investment in Associates Accounted for using the Equity method, Procedures followed under Equity Method.

COURSE OUTCOMES: On successful completion of the course the learner will be able to understand the finalization of accounts under consolidation and standalone aspects. The procedure of accounting in case of restructuring will be also reflected upon by them.

Unit No.	Course Outcomes
1.	Understanding Framework for preparation and presentation of financial statements of Non-Ind AS compliant companies and implication of AS 20 and AS22 in such preparation
2.	An idea of the procedure and parameters of valuation of shares in different situations.
3.	Understanding the accounting aspects of business restructuring as per principles laid down in AS 14
4.	Understanding accounting aspects of business consolidation as in the case of a holding company and associate company in reference to AS 21 and AS 23.



SUGGESTED TEXTBOOKS/ READING MATERIALS:

1. Corporate Accounting, McGraw Hill Education by M. Hanif and A. Mukherjee.
2. Corporate Accounting. Vikas Publishing House, New Delhi. S.N. Maheshwari and S. K. Maheshwari
3. Ashok Sehgal, Fundamentals of Corporate Accounting. Taxman Publication, New Delhi.
4. Jain, S.P. and K.L. Narang. Corporate Accounting. Kalyani Publishers, New Delhi.
5. Compendium of Statements and Standards of Accounting. The Institute of Chartered Accountants of India, New Delhi.
6. Company Act 2013 and Company Rules as amended up to date
7. Guidance note issued by ICAI on a relevant topic.

Note: Students must refer to the latest edition of the textbooks.



SEMESTER: V	
COURSE NAME: FINANCIAL MARKETS, BANKING, AND OTHER FINANCIAL INSTITUTIONS	
COURSE TYPE: Group B – DSE -2	COURSE CODE: BCHDE21532
CREDIT: 6	MARKS:100

LEARNING OBJECTIVES:

Financial market: The course aims to enhance the abilities of learners to develop the concept of financial markets as a part of the Indian Financial system and its significance in business and impact on other players. The course further aims to enable the learners to understand, develop, and apply ideas regarding their investment objectives. It seeks to develop student competence in the field of understanding financial instruments/financial assets in a most suitable manner allowing the stakeholders to make informed decisions on financial matters.

Banking and other Financial Institutions: The course aims to enable the learners in understanding, develop, and apply the ideas regarding their banking activities. It seeks to develop student competence in the field of understanding financial services provided by a banking company most suitably. It also aims at enhancing the employability opportunities of students in the banking sector. A brief discussion of other financial institutions is considered desirable.

DETAILED SYLLABUS:

GROUP A: FINANCIAL MARKETS (50 Marks)		
Unit No.	Unit Name	Topics
1.	A brief overview of the Indian Financial Market	1.1 Introduction to Indian Financial System, Structure, Regulation, and Function 1.2 Meaning of Money market, Types of Instruments, Institutions, Participants, Regulator 1.3 Concept of Primary Capital Market and Secondary Capital Market 1.4 Meaning of Equity/ share Market; Types of Instruments, Participants, and Regulators. 1.5. Meaning of Bond Market; Types of Instruments, Participants, Regulators. Meaning of Derivative Market; Types of instruments (Elementary ideas and problems) 1.7. Meaning of Commodity Market; Types of commodities (Elementary ideas), Participants
2.	Overview of Indian Primary Share market	2.1 Organisation of Primary market 2.2 A study of public announcement 2.3 Variants of issue: Initial Public Offering, follow on Public Offering, offer for sale; Private placement, Preferential issue, Qualified Institutional Placement by Qualified institutional buyers. 2.4 Issue mechanism: Book-building Process and determination of cut off price 2.4.1 Services rendered by Merchant Bank. 2.4.2 Functions and responsibilities of Book Runner Lead Manager.



3.	Overview of Indian Secondary Share market/ Stock market	3.1 Brief idea about the stock market 3.1.1. Concept of Exchange Traded Market 3.2 The process of share trading: customers, custodians, depositories, clearing and settlement process. 3.3 Understanding of stock indices (numerical not required) 3.4. Rematerialisation and Dematerialisation process 3.5. Meaning of Financial intermediation 3.5.I. Services rendered by Investment bank [Merger acquisition, Venture financing, non-corporate advisory services] 3.6 Concept of Financial assets. 3.6.1 An overview of cryptocurrency 3.7 An insight into the mutual fund 3.7.1 Organization of the mutual fund (Sponsors, Trust, Asset Management Company, Custodians) 3.7.2 Understanding the concept of Net Asset Value (numerical not required)
(Special mention: Reference of the case let compatible with the relevant unit and relevant ICDR)		

COURSE OUTCOMES:

Upon successful completion of the course the learner will be able to interpret and understand the implications of auditing and assurance in an organization.

Unit No.	Course Outcomes
1.	Understanding components, the structure of the Indian financial system, and a brief study of different types of Indian financial market
2.	Understanding an overview of the Indian share market, its mode of functioning through different variants of the issue of shares
3.	Understanding the functioning of the Indian stock market, and the process of financial intermediation in presence of a financial service provider. Also understanding briefly, the functioning of the mutual fund.

DETAILED SYLLABUS:

GROUP B: BANKING AND OTHER FINANCIAL INSTITUTIONS (50 Marks)		
Unit No.	Unit Name	Topics
1.	Banks and Financial Institutions: Sectoral Overview	1.1.1 Understanding the Sector 1.1.2 Origin of Banking in India 1.1.3 Financial Sector Reforms in India: Narasimha Committee Recommendations (I & II) 1.1.4 Types of Banks and Financial Institutions (FIs): 1.1.4.1. Commercial Banks - introduction, its role in project finance and working capital finance 1.1.4.2. Development Financial Institutions – An overview and role in the Indian economy. 1.1.4.3. Microfinance Institutions – Concept, features, key benefits, organisation



		<p>of groups in rendering services</p> <p>1.1.4.4. Regional Rural Banks – Genesis of Regional Rural Banks, structure, and functions</p> <p>1.1.4.5. Life Insurance and non-life insurance companies- Their role as financial institutions in the Indian economy</p> <p>1.1.5 Banker and customer relationship: General, special, and legal</p> <p>1.1.6 Overview of Banking Regulation Act, 1949 (Emphasis on Section 5, 6, 8, 22, 23)</p> <p>1.1.7 Important terms used in Banking and FIs: Bank rate, base rate, call money, CASA, CRR, core banking, cross-selling, Digital currency, EBLR, ECS, IMPS, IFSC, MCLR, NEFT, LOU, Plastic money, PLR, RAFA, RTGS, Repo, SLR, SWIFT</p> <p>1.1.8 Internet Banking, Cyber Security, and application of AI in banks: Mobile banking</p> <p>1.1.9 Meaning of Financial Products and Services in the banking sector</p> <p>1.1.9.1 Asset Products – Types of Loans and Advances</p> <p>1.1.9.2 Liability Products - Types of deposits</p> <p>1.1.10 Principles of sound lending.</p> <p>1.1.11 Financial Services offered by banks and FIs.</p>
2.	Lending and Monitoring Process	<p>2.1 KYC Policy</p> <p>2.2 Prevention of Money Laundering Act, 2002: Offence of Money-Laundering, Obligation of Banking Companies, Financial Institutions, and Intermediaries</p> <p>2.3 Securitization of Standard Assets</p> <p>2.4 Non-Performing Assets (NPA): Definition of NPA, Provisioning of Asset Category, Reporting for NPA-effects of NPA on Profitability</p> <p>2.5 Credit Appraisal Process</p> <p>2.6 Credit Recovery and Monitoring</p> <p>2.7 SARFAESI Act, 2002: Asset Reconstruction Company- Establishment, functions</p> <p>2.8 Regulatory mechanism, NCLT, Establishment, functions</p>
3.	Performance Measurement and Basel Implementation	<p>3.1 Balance Sheet and Profit and Loss Account for the banks and FIs</p> <p>3.2 Asset-Liability Management</p> <p>3.3 CAMELS Model</p> <p>3.4 Risk-Based Supervision</p> <p>3.5 RBI Guidelines to Risk Management</p> <p>3.6 Basel Implementation in Indian Banks (Basel I, Basel II, Basel III)</p>
<p><i>(The syllabus to be followed in line with the recent amendments, developments, and Basel implementation in the Banking and FI sector.)</i></p>		

COURSE OUTCOMES:

Upon successful completion of the course, the learner will be able to interpret and understand the implications of auditing and assurance in an organisation.

Unit No.	Course Outcomes
1.	Understanding the sector and getting an overview of the same
2.	Understanding the process of banking services in form of lending and acting as custodian of clients
3.	Understanding the functioning of banks by understanding its financial statements, parameters for measurement of its performance



Reference Books

1. Pathak, B. V., "Indian Financial System", Pearson
2. Saha, S.S., "Indian Financial System", Mc Graw Hill
3. Bhole, L. M., "Financial Institutions and Markets", Mc Graw Hill Education
4. Machiraju, H. R., "Indian Financial System", Vikas Publishing
5. Ghosh, S., Dey, "Indian Financial System and Services", Law point Publications
6. Agarwal, O.P., "Banking and Insurance", Himalaya Publishing House

**** The latest edition of the books should be referred by the students.**

Reference Websites

www.rbi.org.in

www.bis.org

www.sebi.gov.in



SEMESTER: V	
COURSE NAME: Consumer Behaviour and Service Marketing	
COURSE TYPE: Group B – DSE - 1	COURSE CODE: BCHDE21533
Credit 6	Marks 100

LEARNING OBJECTIVES:

The objective of this course is to acquaint the student with the concepts, determinants and processes of consumer behaviour and the concepts, tools, and techniques used in the marketing of services.

DETAILED SYLLABUS:

GROUP A: CONSUMER BEHAVIOUR (50 marks)		
Unit No.	Unit Name	Topics
1.	Introduction to Consumer Behaviour	<ul style="list-style-type: none"> Consumer Behaviour: Concept, Multi-disciplinary approach and contributing disciplines Applying consumer behaviour knowledge Factors affecting consumer behaviour Buyer's black box model
2.	Determinants of Consumer Behaviour	<p>(a) Consumer as an individual:</p> <ul style="list-style-type: none"> Motivation – Concept and Process, needs vs. wants, Needs – Types, Application of Maslow's Hierarchy of Needs Theory in Consumer Behaviour Personality – Nature, Self-Image - types, Brand Personality Perception – Concept, Elements, Absolute threshold, Differential threshold (JND and its applications), Perceptual risks and mitigation strategies Learning – Concept, Elements, Theories of Learning – Classical Conditioning and Operant Conditioning – marketing application. Attitude – Concept, tri component model, Attitude functions (value expressive, ego defensive, utilitarian, and knowledge), how marketers influence attitudes – formation and change. <p>(b) Consumers in their social and cultural settings:</p> <ul style="list-style-type: none"> Reference groups – Concept and types Family – Importance of family influences in consumer behaviour, family decision making roles, family life cycle Opinion Leadership – Characteristics of an effective opinion leader, Role of opinion leader under different situations (product knowledge and involvement) Social class – Concept, characteristics, and influence Culture – Concept, importance, Subcultures – sub-cultural distinctiveness, homogeneity and exclusion, cross-cultural influences.
3.	Consumer decision-making process	<ul style="list-style-type: none"> 5 Step (generic) consumer decision making process Types of buying decisions (based on consumer involvement) – Routine problem solving, Limited problem solving, and Extended problem solving Consumer Decision Processes in the Online and B2B contexts – Special considerations, Distinction with regard to Offline and B2C contexts.
4.	Diffusion and Adoption of Innovations	<ul style="list-style-type: none"> Concept of Diffusion and Adoption Process of diffusion, Relationship between diffusion and product life cycle Factors influencing the rate of diffusion Adoption of new products – Stages and adopter categories Relation between diffusion and adoption



COURSE OUTCOMES: On successful completion of the course the learner will be able to:

Sl. No.	Cognitive Abilities	Course Outcomes
1.	Convergent and Divergent Thinking	Understand and appreciate the multi-disciplinary nature and role of consumer behaviour in decision-making for the marketer.
2.	Analytical Reasoning and Application	Analyse the individual determinants of consumer behaviour and apply various tools in manipulating such variables.
3.	Synthetical Reasoning and Application	Synthesize the impact various social and environmental determinants on consumer behaviour
5.	Logical Reasoning; Creative Thinking	Apply consumer behaviour to the segmentation, targeting and positioning strategy.
6.	Problem-Solving Ability	Apply knowledge of consumer decision process to elicit desired consumer responses to marketing stimuli.

References:

1. Consumer Behaviour -Leon Sehiffman, Leslie Kanuk- Prentice Hall of India
2. Consumer Behaviour - Dr S.L. Gupta & Sumitra Paul – Sultan Chand & Sons
3. Consumer Behaviour - Henry Assael – Asian Books Privaye Ltd
4. Consumer Behaviour – RamanujMajumdar – Prentice Hall of India
5. Consumer Behaviour – Michael Solomon- Pearson

DETAILED SYLLABUS:

GROUP B: SERVICE MARKETING (50 marks)		
Unit No.	Unit Name	Topics
1.	Introduction to Service Marketing	<ul style="list-style-type: none"> • Basic Concepts: Defining services, service product/package, customer service, after-sales service, derived service • Characteristics of Services and their managerial implications • Tangibility Spectrum – Shostack's tangibility-intangibility continuum o Search, experience, and credence qualities of services • Four basic categories of services – people processing, possession processing, stimulus processing and information processing • Service industry – Reasons for growth (with special reference to India)
2.	Service Marketing Mix	<ul style="list-style-type: none"> • Service Product: Components (Flower of Services framework), Service Branding Strategies, New Services – Hierarchy/categories, Steps in New Service Development • Service Pricing: Alternative approaches to service pricing – Cost-based, Demand/Value-based, Competition based • Distribution of Services: Forms of channels for different types of services, Major channel arrangements/intermediaries for service distribution and delivery – Franchising, Agents, Brokers, Electronic channels • Marketing Communications for Services: Service marketing Communications Mix – Advertising, Sales Promotion, Personal Selling, Direct Marketing, Publicity and Public Relations, Trade Shows, Company's Websites, Online Advertising – Forms



		<ul style="list-style-type: none"> • People in Services: The 'Service Marketing Triangle', Internal Marketing, Service-Profit Chain, Key HR issues in service industries – Hiring service personnel, Training and development, Support Systems, Motivation and retention of employees. • Service Process: Concept, Designing and documenting service processes – 'Service Blueprinting' – Components of service blueprint • Physical Evidence: Concept of 'servicescapes' and other tangibles, Strategic Role of servicescapes
3.	Service Quality	<ul style="list-style-type: none"> • Service Quality – Concept, Dimensions and Determinants (SERVQUAL®) • Gaps Model of Service Quality (Zeithaml&Bitner) • Customer Helplines: Dealing with Service Failure
4.	Service Marketing in Commercial and Non-profit Organizations	<ul style="list-style-type: none"> • Travel and tourism • Healthcare • Financial services • Education • Digital and Online Services

COURSE OUTCOMES: On successful completion of the course the learner will be able to:

Sl. No.	Cognitive Abilities	Course Outcomes
1.	Analytical Reasoning	Appreciate the idiosyncrasies of services as compared to manufactured products and the challenges arising therefrom in marketing of services.
2.	Synthetical Reasoning	Understand the extended services marketing mix, specifically the role of people, process and physical evidence in service delivery.
3.	Problem Solving	Analyse and understand the determinants of service quality to enhance customer satisfaction though improved service experience.
5.	Contextualizing and Assimilation of Ideas	Understand contextually the tools and techniques of marketing services specific to selected service industries and non-profit organizations

References:

1. Ravi Shankar, Service Marketing: The Indian Perspective, Excel Books
2. Rampal Gupta, Service Marketing, Concepts, Applications & Cases, Galgolia Publishing Co.
3. ApteGovind, Service Marketing, Oxford Uniford Press.
4. Ziethmal – Bitner, Service marketing - Tata Mc Graw Hill
5. Lovelocke – Service Marketing - Prentice Hall of India, New Delhi
6. Worrdruff – Service Marketing – Oxford University Press, New Delhi
7. Hoffman & Bateson- Service Marketing –Cengage



SEMESTER: V	
COURSE NAME: Integrated Marketing Communication	
COURSE TYPE: Group B – DSE - 2	COURSE CODE: BCHDE21534
Credits 6	Marks 100

LEARNING OBJECTIVES: The objective of this course is to familiarize the students with the basic concepts, tools and techniques of advertising used in marketing.

DETAILED SYLLABUS:

Unit No.	Unit Name	Topics
1.	Introduction to Integrated Marketing Communications	<ul style="list-style-type: none"> • The communication process, Developing effective communication; • Communication objectives (sales objective vs. communication objective, demand-oriented objective, image-oriented objective), DAGMAR (Concept, Criticism) • Integrated Marketing Communications (IMC) - Concept, Reasons for growth of IMC, Role of IMC in marketing, elements of promotional mix and their role in IMC, IMC planning process • Response Hierarchy Models: AIDA, Hierarchy of Effects, Innovation-Adoption Model, Information Processing Model; Cognitive Response Model; • Promotional Budget: Approaches to Budgeting; Factors affecting the allocation of budget
2.	Elements of IMC	<ul style="list-style-type: none"> • <i>Personal Selling</i> – Role of Personal selling in IMC program, advantages and disadvantages of personal selling • <i>Public Relations and Publicity</i> – Objectives and tools of public relations; Role of publicity • <i>Direct Marketing</i> - Objectives of direct marketing; Advantages and disadvantages of direct marketing, media for direct marketing • <i>Internet and interactive media marketing</i> – role of internet and interactive media in IMC program, Social Media Marketing – Role of ‘Influencers’ • <i>Sales Promotion</i> – Importance of Sales Promotions, Reasons for growth of Sales Promotion; Advantages and disadvantages of Sales Promotion; Tools and Techniques of Sales Promotions - Consumer Promotions (Price deals, Coupons; Contest and Sweepstakes; Premiums; Sampling); Trade Promotions (Trade Discount; Exchange; Buybacks), Promotion for the Sales force; Timing, Duration and Frequency of Sales Promotional Activities; Measuring the Effectiveness of Sales Promotional Strategies • <i>Advertising</i> - Defining advertising; Functions of Advertising; Role of advertising; Types of advertising: Consumer advertising, Advertising to business and professions, Non-product advertising; Social and economic effects of Advertising
3.	Creativity in Advertising	<ul style="list-style-type: none"> • Creative Concept; Strategies in Message Design: Copywriting; Copy, Layout; Advertising Appeals; Advertising Campaign • <i>Print Advertising</i> - Newspapers; magazines; Out-of-Home (OOH) advertising; Transit Advertising; Headlines, Subheads, Visual elements; Body Copy; Principles of Design;



		<ul style="list-style-type: none"> • Broadcast Advertising: Message characteristics of Radio and Television • Digital Communication Formats • Advertising Agency: Client-agency relationship
4.	Advertising Media	<ul style="list-style-type: none"> • Introduction to Advertising Media: Different types of Media; Media Selection; Product Placement and Brand Integration • Media Strategies: Establishing Media Objectives; Developing and Implementing Media Strategies; Scheduling; Allocating Media Weight; Reach; Frequency • Media Planning: Concept of Media Planning; Relative Cost of Media; Media Buying; Monitoring Media Performance • Planning and Buying Digital Media, including SEO/SEM.
5.	Measuring Advertising Effectiveness	<ul style="list-style-type: none"> • Quantitative and Qualitative Research • Concept of Advertising Effectiveness • Different Types of Tests: Pre-testing and Post-testing of Creative Advertisements • Digital Marketing Metrics: Clicks, Shares, Conversion Rates, etc.

COURSE OUTCOMES:

On successful completion of the course the learner will be able to:

Sl. No.	Cognitive Abilities	Course Outcomes
1.	Comprehend ideas	Advertising and its role in marketing communications
2.	Solve problems	Developing and Managing Advertising Programmes
3.	Remember concepts & Theories	Creative aspects in advertising
4.	Interpret & fathom subtle meanings	Different media and their effectiveness to reach target customers
5.	Ideate new concepts	Different tests to measure Advertising Effectiveness
6.	Focus on new ideas	Sales Promotions tools, techniques and how to measure the effectiveness of such promotions

Text and Reference Books:

1. George E Belch, Michael A Belch, KeyoorPurani, Advertising and Promotion: An Integrated Marketing Communications Perspective (SIE), McGraw Hill Education
2. S Wats Dunn, and Arnold M. Barban. Advertising: Its Role in Marketing. Dryden Press
3. Burnett, Wells, and Moriatty. Advertising: Principles and Practice. 5th ed. Prentice-Hall of India, New Delhi.
4. Batra, Myers and Aakers. Advertising Management. PHI Learning.
5. Terence A. Shimp. Advertising and Promotion: An IMC Approach. Cengage Learning.
6. Sharma, Kavita. Advertising: Planning and Decision Making, Taxmann Publications
7. JaishreeJethwaney and Shruti Jain, Advertising Management, Oxford University Press, 2012
8. Chunawala and Sethia, Advertising, Himalaya Publishing House 9. Ruchi Gupta, Advertising, S. Chand & Co.
10. O'Guinn, Advertising and Promotion: An Integrated Brand Approach, Cengage Learning.
11. Jethwaney, Advertising Management; Oxford University Press



12. Ogilvy & Ogilvy on Advertising; Vintage Books; New York
13. Kazmi & Batra, Advertising Management, Oxford University Press

Articles:

1. Becker K. (2015) Purchasing Patterns and Advertisement Audience for Consumer Purchases and Repurchasing Decisions. In: Bahn K. (eds) Proceedings of the 1988, Academy of Marketing Science (AMS) Annual Conference. Developments in Marketing Science: Proceedings of the Academy of Marketing Science. Springer, Cham.
2. Hild S., Brettel M. (2015) Interrelations of Advertising Channels—An Empirical Study on Online Purchase Behavior. In: Robinson, Jr. L. (eds) Proceedings of the 2009 Academy of Marketing Science (AMS) Annual Conference. Developments in Marketing Science: Proceedings of the Academy of Marketing Science. Springer, Cham.
3. Gedenk K., Neslin S.A., Ailawadi K.L. (2010) Sales Promotion. In: Krafft M., Mantrala M. (eds) Retailing in the 21st Century. Springer, Berlin, Heidelberg
4. Navarro-Bailón M.Á. (2011) What is the Best Communication Strategy (Integration vs. Repetition) to Persuade Consumers? An Analysis across Levels of Brand Familiarity. In: Okazaki S. (eds) Advances in Advertising Research (Vol. 2). Gabler

Suggested Advertisements for Reference:

1. Old Indian Advertisements (<http://oldindianads.com/>)
2. Seagram's Imperial Blue Superhits Music CDs
3. (<https://www.youtube.com/channel/UChDvp3jITNatSnqleSHbXrQ>)
4. Meri Maggi Advertisements (<https://www.youtube.com/user/MeriMAGGI>)
5. Oyo Advertisements (<https://www.youtube.com/channel/UC1b6tyXZTHdIZ5vmgoAqn9w>)
6. Swachh Bharat Mission Advertisements (<https://www.youtube.com/watch?v=friXH0vfo1E>)
7. Google India Advertisements
(<https://www.youtube.com/channel/UCoVwq0vhXD8RrEyDZ0KeJw>)



SEMESTER VI

SEMESTER: VI	
COURSE NAME: Human Resource Management	
COURSE TYPE: CORE COURSE (CC)	COURSE CODE: BCHCR2161
CREDIT: 6	Marks: 100

LEARNING OBJECTIVES:

The objective of the course is to acquaint students with the techniques and principles to manage the human resources of an organisation.

DETAILED SYLLABUS:

Unit No.	Unit Name	Topics
1.	Introduction	<ul style="list-style-type: none"> • Concept of Human Resource Management • Functions of Human Resource Management (Basic concepts only) <ul style="list-style-type: none"> ○ Managerial (Planning, Organizing, Staffing, Directing, Controlling) ○ Operative (Procurement, Development, Compensation, Maintenance and Motivation, Integration) • Objectives of HRM (Societal; Organizational; Functional; Personal) • Evolution of Human Resource Management <ul style="list-style-type: none"> ○ Evolution of the Personnel Function (Commodity concept; Factor of Production concept; Goodwill concept; Paternalistic Concept / Paternalism; Humanitarian concept; Human Resources concept; Emerging concept) ○ Growth of HRM in India (Early Phase; Legal Phase; Welfare Phase; Development Phase) • Distinction between HRM, Personnel Management and Human Capital Management (HCM) • HR Policies (Concept & Examples of HR Policies) • Human Resource Development: Concept & Features • Distinction between HRM and HRD
2.	Procurement of Human Resources	<ul style="list-style-type: none"> • Human Resource Planning (HRP) <ul style="list-style-type: none"> ○ Concept of Human Resource Planning (HRP) ○ Quantitative and Qualitative Dimensions of HRP ○ Steps in the HRP Process (Diagram & Steps) • Job Analysis <ul style="list-style-type: none"> ○ Concept & Functions of Job Analysis ○ Steps in the Job Analysis Process ○ Methods of Collecting Information for Job Analysis ○ Concept of Job Description & Job Specification • Job Design <ul style="list-style-type: none"> ○ Concept of Job Design ○ Concept of Job Rotation, Job Enlargement and Job Enrichment (Diagram included) ○ Job Enrichment vs Job Enlargement



		<ul style="list-style-type: none"> • Recruitment <ul style="list-style-type: none"> ○ Concept of Recruitment ○ Merits & Demerits of Recruitment (Internal & External Sources) ○ Sources of Recruitment (Internal & External) • Selection <ul style="list-style-type: none"> ○ Concept of Selection ○ Difference between Recruitment and Selection ○ Process of Selection ○ Types of Selection Tests (Ability tests; Achievement tests; Intelligence tests; Aptitude tests; Personality tests; Thematic Apperception tests; MBTI; Interest tests) ○ Types of Selection Interviews (Based on Contact and Interaction Process) • Placement <ul style="list-style-type: none"> ○ Concept of Placement ○ Problems associated with Placement • Orientation (or Induction) and Socialization <ul style="list-style-type: none"> ○ Concept & Importance of Orientation (or Induction) ○ Concept of Socialization • Promotion & Transfer (Internal Mobility) <ul style="list-style-type: none"> ○ Concept of Transfers ○ Reasons for Transfers (Production; Plant; Shift; Remedial; Versatility; Tenure; Penal) ○ Concept of Promotion ○ Types of Promotion (Horizontal; Vertical; Dry) ○ Promotion Decisions: Seniority vs Competence Considerations (including Merit-cum-Seniority criteria for promotion)
3.	Development of Human Resources	<ul style="list-style-type: none"> • Training & Development <ul style="list-style-type: none"> ○ Concept of Training & Development (separately) ○ Distinction between Training, Learning and Development ○ Importance of Training (Benefits to the business and employees) ○ Identifying Training & Development Needs (Organization, Task & People Analysis) ○ Designing Training Programmes ○ Methods of Training (On-the-job & Off-the-job Methods) • Concept of Management (or Executive) Development • Career Development <ul style="list-style-type: none"> ○ Concept of Career Development (including career, career planning, career management) ○ Stages in Career Development (with diagram)
4.	Compensation of Human Resources	<ul style="list-style-type: none"> • Performance Appraisal <ul style="list-style-type: none"> ○ Concept of Performance Appraisal ○ Nature of Performance Appraisal ○ Objectives of Performance Appraisal ○ Importance of Performance Appraisal ○ Techniques of Performance Appraisal (Traditional & Modern Methods) ○ Concept of Potential Appraisal ○ Potential Appraisal Vs. Performance Appraisal



		<ul style="list-style-type: none"> • Concept of Employee Counselling (or Performance Counselling) • Job Evaluation <ul style="list-style-type: none"> ○ Concept of Job Evaluation ○ Job Evaluation vs. Performance Appraisal ○ Methods of Job Evaluation (Analytical vs Non-Analytical Methods) ○ Job Evaluation vs. Performance Appraisal • Compensation & Wages Administration <ul style="list-style-type: none"> ○ Concept of Compensation ○ Components of Employee Compensation (Wages & Salaries; Incentives; Fringe Benefits; Perquisites; Non-Monetary/ Financial Methods) ○ Methods of Wage Payments (Time wage system; Guaranteed time rates; Piece rate system) • Incentives & Benefits <ul style="list-style-type: none"> ○ Concept of Incentives ○ Types of Incentives (Financial & Non-Financial incentives) ○ Concept of Fringe Benefits ○ Concept of Executive Compensation ○ Components of Executive Compensation (Salary; Bonus; Commission; Long-term incentives; Perquisites)
5.	Maintenance and Motivation of Human Resources	<ul style="list-style-type: none"> • Employee Well-being <ul style="list-style-type: none"> ○ Concept of Employee Safety ○ Concept of Employee Health ○ Concept of Employee Welfare • Concept of Social Security • Concept of HR Audit • Concept of Workers Participation in Management (WPM) • Concept of Human Resource Information System (HRIS)
6.	Integration of Human Resources	<ul style="list-style-type: none"> • Employee-Employer (Industrial) Relations <ul style="list-style-type: none"> ○ Concept of Employee Employer (Industrial) Relations ○ Concept of Industrial Dispute ○ Causes of Industrial Disputes ○ Settlement Machinery of Industrial Disputes (Conciliation, Arbitration and Adjudication) • Grievance Redressal <ul style="list-style-type: none"> ○ Concept of Grievance Handling ○ Procedure/ Steps in Grievance Redressal • Concept of Collective Bargaining
7.	Emerging Issues in Human Resources (including case studies)	<ul style="list-style-type: none"> • Impact of Technological Development on HRM Practices • Dealing with Workforce Diversity • Work / Life Balance • Employee Empowerment • Downsizing • Voluntary Retirement Schemes



COURSE OUTCOMES: On successful completion of the course the learner will be able to:

Sl. No.	Cognitive Abilities	Course Outcomes
1.	Memory & Retention	Understand the basic concepts, functions and processes of human resource management.
2.	Memory & Retention	Understand the role, functions and functioning of human resource department of the organizations.
3.	Memory & Retention; Logical Reasoning	Understand the Human Resource Planning process and its impact on overall organizational strategic decision making.
5.	Logical Reasoning; Creative Thinking	Understand the process of designing and formulating various HRM processes such as recruitment, selection, training, development, performance appraisal and reward mechanisms, compensation plans and industrial relations
6.	Logical Reasoning; Problem-Solving	Understand the developing role of human resources in the global arena.
7.	Problem-Solving & Decision-Making	Understand the various performance appraisal and job evaluation techniques and their applications.

SUGGESTED TEXTBOOKS/ READING MATERIALS:

1. V. S. P Rao, *Human Resource Management*, Taxmann
2. P. Subba Rao, *Human Resource Management*, Himalaya
3. Aswathapa, K., *Human Resource and Personnel Management*, Tata McGraw-Hill.
4. Mamoria, C. B., *Personnel Management*, Himalaya.
5. Gary Dessler. *A Framework for Human Resource Management*. Pearson Education.
6. DeCenzo, D. A. and S. P. Robbins, *Personnel / Human Resource Management*, Pearson Education.
7. Bohlendar and Snell, *Principles of Human Resource Management*, Cengage Learning
8. Ivancevich, John M. *Human Resource Management*. McGraw-Hill.
9. Wreather and Davis. *Human Resource Management*. Pearson Education.
10. Robert L. Mathis and John H. Jackson. *Human Resource Management*. Cengage Learning.
11. TN Chhabra, *Human Resource Management*, Dhanpat Rai & Co., Delhi
12. Biswajeet Pattanayak, *Human Resource Management*, PHI Learning
13. Bhattacharya, *Training and Development*, Sage Publishing.

Note: Latest edition of textbooks may be used.



SEMESTER: VI	
COURSE NAME: AUDITING AND ASSURANCE	
COURSE TYPE: CORE COURSE (CC) PAPERS	COURSE CODE:
CREDIT: 6	MARKS:100

LEARNING OBJECTIVES:

The course aims to enhance the abilities of learners to develop the concept of auditing and assurance and its significance in business. It seeks to develop student competence in the field of financial reporting in a most suitable manner allowing the stakeholders to make informed decisions on financial matters.

DETAILED SYLLABUS:

Unit No.	Unit Name	Topics
1.	Concept, Need, and Purpose of Audit	<p>I. Definition-Nature-Scope, Need and Objectives of Independent Financial Audit, Basic Principles Governing an Audit.</p> <p>II. Concept of Auditor's Independence.</p> <p>III. Error and Fraud- Concepts, means of committing Fraud, Auditor's Responsibility towards Detection and Prevention of Fraud.</p> <p>IV. Classification of Audit – Organizational Structure-wise (Statutory, Non-statutory); Objective-wise (Internal and Independent Financial Audit); Periodicity wise (Periodical, Continuous, Interim, Final); Technique wise (Conventional, Systems, Digital, and Forensic).</p> <p>V. Standards on Auditing (SA) - Concept and Purpose, Procedures for issuing standards.</p> <p><i>(This unit should be studied with SA 200 and SA 240).</i></p>
2.	Audit Procedures and Techniques	<p>I. Audit Activities, Auditing Engagement- Preparation by the Auditor-Audit Programme.</p> <p>II. Documentation: Audit Working Papers, Ownership and Custody of Working Papers-Audit file (Permanent and Current) – Audit Notebook – Audit Memorandum.</p> <p>III. Audit Evidence – Concept, Need, Types and Procedures to obtain Audit Evidence.</p> <p>IV. Routine Checking, Test Checking, cut off procedures, Audit Flow Chart, and Auditing in Depth.</p> <p>V. Analytical Procedure; Compliance Testing and Substantive Testing in Auditing.</p> <p><i>(This unit should be studied with SA 210, SA 230, SA 300, SA 500, SA 520, SA530, SA 550 and SA 580).</i></p>
3.	Audit Risk and Internal Control System	<p>I. Audit Risk – Concept and Types, Materiality – Concept and Relevance, Relationship of audit risk with audit materiality</p> <p>II. Internal Control- Definition, Objectives, Evaluation, Internal Control Check List, Internal Control Questionnaire and COSO's Internal Control Framework.</p> <p>IV. Internal Check- Definition, Objectives and General Principles on Internal Check for selected transactions</p> <p>V. Internal Audit- Definition, Objectives, Regulatory Requirement, Use of</p>



		Internal Auditor's Work by Statutory Auditor. <i>(This unit should be studied with SA 315, SA 320, SA 330, and SA 610).</i>
4.	Vouching and Verification	<p>I. Vouching: Meaning, Objectives - Difference with Routine Checking – Factors to be considered during Vouching of Different items.</p> <p>II. Verification and Valuation: Concept, Objectives, Importance, Difference with Vouching, Difference between Verification and Valuation, Verification and Valuation of Different items.</p> <p>List of items to be covered under verification:</p> <ol style="list-style-type: none">1) Verification and valuation of Property Plant Equipment (Land and building, plant and machinery, furniture and fixture, Motor vehicles.)2) Verification and valuation of current assets (Sundry debtors, prepaid expenses, accrual income, stock in trade, cash, and bank balances)3) Verification and valuation of Intangible assets (goodwill, patent, trademarks, copyright)4) Verification and valuation of Fictitious assets (preliminary expenses, discount on issue of shares or debentures)5) Verification and valuation of contingent assets6) Verification and valuation of long-term liabilities (Debentures, long term loans)7) Verification and valuation of current liabilities (sundry creditors, bills payable, bank overdraft)8) Verification and valuation of contingent liabilities
5.	Company Audit	<p>I. Preliminaries before the commencement of Company Audit and special requirements of Company Audit.</p> <p>II. Eligibility and Qualification, Disqualification, Appointment, Reappointment and Rotation, Casual Vacancy, Removal and Resignation, Ceiling, Remuneration, Rights, Duties and Liabilities of Company Auditor</p> <p>III. Audit Committee- Concept, composition and functions</p> <p>IV. Branch Audit and Joint Audit (SA 600 and SA 299)</p> <p>V. Divisible Profit and Dividend (Final, Interim and Unclaimed/Unpaid): Provisions of the Act and Legal Decisions and Auditor's Responsibility</p>
6.	Audit Report and Certificate	<p>I. Definition – Distinction between Report and Certificate- Different Types of Report, Form, and Contents of Audit Report (As per Companies Act and Standards on Auditing), Key Audit Matters, Modifications in the audit report, True and Fair View- Concept</p> <p>II. Reporting on CARO -2020</p> <p>III. Reporting on Internal Financial Control (IFC)</p> <p><i>(This unit should be studied with SA 700, 701, 705, and 706).</i></p>
7.	Other Thrust Areas	<p>I. Cost Audit - Concepts, objectives, Relevant Provisions of Companies Act.</p> <p>II. Management Audit – Concepts, Objectives, Advantages.</p> <p>III. Tax Audit –Concepts, Objectives, Legal Provisions.</p> <p>IV. Other Dimensions of Audit: Social Audit – Human Resource Audit – Environment Audit – GST Audit (since discontinued) (Concepts only)</p> <p>V. Control System in Computerised Environment - Audit approaches and special techniques used in an audit in Computerised Environment - Computer Assisted Audit Techniques (CAATs).</p>



8.	Audit of Special Institutions	I. Bank and NBFCs II. Cooperative Societies III. NGOs IV. Educational Institutions
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COURSE OUTCOMES:

On successful completion of the course, the learner will be able to interpret and understand the implications of auditing and assurance in an organisation.

Unit No.	Course Outcomes
1.	Elucidate the meaning, objectives, nature, and scope of Auditing and assurance and understand the concept and scope of standard auditing practices.
2.	Understanding audit procedures, the process of documentation, need for audit evidence
3.	Understanding the internal control system of an organization- setting procedure for internal check and internal audit
4.	Understand the procedure for vouching transactions and principles and procedure for verification and valuation of assets and liabilities
5.	Understanding process of company audit, qualification, and disqualification of company auditor, their appointment, reappointment etc., the concept of divisible profit.
6.	Deep understanding of framing audit reports and certificates and a special reference to CARO20.
7.	Understanding other thrust areas of auditing
8.	Understanding techniques and procedures of special institutions

SUGGESTED TEXTBOOKS/ READING MATERIALS:

1. Kamal Gupta, Contemporary Auditing, McGraw-Hill Education (India) Ltd.
2. B.N. Tandon, Auditing Practice, Sultan Chand, New Delhi.
3. Victor Z. Brink and Herbert Witt, Modern Internal Auditing, A Ronald Press Publication, John Wiley & Sons.
4. R.J. Thirau, Management Auditing: A questionnaire approach, AMACOM Publication.
5. Emile Woolf, Auditing Today, Prentice-Hall.
6. Basu. S. K., Audit and Assurance, Pearson Education.
7. Guha Roy and Ghose, Auditing and Assurance for Students, Law Point Publications.
8. JhaAruna, Auditing and Corporate Governance, Best word Publications Pvt Ltd.
9. Auditing Standards and other Pronouncements of ICAI.



SEMESTER: VI	
COURSE NAME: DIRECT AND INDIRECT TAXATION - II	
COURSE TYPE: CORE COURSE(CC) PAPERS	COURSE CODE: BCHCR2163
CREDIT: 6	MARKS:100

Learning objective:

To provide basic knowledge and equip students with the application of principles and provisions of the Income-tax Act, 1961 and Goods & Service Tax with related Rules.

Detailed syllabus

Direct Tax-20 Marks

Unit-1:

- 1. Clubbing of Income:** Sec. 60, 61, 62(1), 63(a), 64(1)(ii), 64(1)(iv), 64(1)(vi), 64(1)(vii), 64(1)(viii), 64(1A), 64(2), Clubbing of loss.
- 2. Set-off and carry forward of losses:** Sec. 70, 71, 72, 73, 74A and 71B. Order of setting off of losses and different allowances.
- 3. Advance Payment of Tax (only non-corporate assessee) -** when the advance tax liability arises, who is not liable to pay advance tax, computation of advance tax, and installments of advance tax.
- 4. Deduction under Chapter VIA:** [Sec. 80C, 80CCC, 80CCD, 80D, 80DD, 80DDB, 80E, 80EEA, 80EEB, 80G, 80GG, 80GGC, 80QQB, 80RRB, 80TTA, 80TTB and 80U.

Unit-2: Computation of taxable income and tax liability:

- Individual: Computation of tax liability- with Sec. 87A, 115BAC and health & education cess.
- Firm [assessed as firm]. Computation of Book Profit, Tax liability of Firm and Partners.

Indirect Tax-Goods and Service Tax - 80 Marks

Unit-3: Basic concept of GST:

Difference between direct tax and indirect tax; Pre-GST indirect tax structure in India; What is Goods and Service tax; GST Council; Post-GST tax structure; Concept of –Aggregate turnover, Business, India, Person, Taxable person, Taxable territory, Supplier, Recipient, Import of goods and services.

Unit-4: Taxable event in GST:

Meaning of taxable event; Supply as per GST Law; Meaning of goods and services; Supply of goods and services; Supply of neither good nor services i.e., negative list; Deemed supply of goods and services; Services provided by Govt/ Local Authority; Different types of supply- taxable supply, zero rated supply, exempted supply, continuous supply; composite and mixed supply; Activities treated as supply under Schedule I or II.



Unit-5: Registration:

Requirement of registration; Persons liable to register; Persons not required to be registered; Persons requiring registration without threshold limit; Procedure for registration; Voluntary registration; Unique registration number to UN Agencies; Registration of casual taxable person and non-resident taxable person; Cancellation of registration.

Unit-6: Levy of GST and Exemption from GST:

The basic charge of GST; GST levied in intra/ inter-state supply of goods or services; Rates of GST; Brief idea of Exemption from GST.

Unit-7: Value of taxable supply of Goods or Services or Both:

Transaction is basis for valuation –when; Meaning of- Consideration, Market Value, Related person; Inclusion in transaction value; Exclusion from transaction value; Value of Supply where the consideration is not wholly in money[Rule27]; Value of supply in case of exchange or barter; Value of supply between two distinct persons or related persons [Rule 28]; Value of supply made or received through an agent [Rule 29]; Value of supply based on cost [Rule 30]; Value of supply of services in case of pure agent [Rule 33].

Unit-8: Time of Supply:

Statutory time for issue of invoice for taxable supply of goods or services; Determination of time of supply of goods [Sec.12(2) and Sec.13(2)]; Option for advance up to Rs. 1,000; Continuous supply of goods and services; Goods send on approval; Time of supply when GST on goods or services payable on reverse charge basis; Time of supply in case of supply of voucher.

Unit-9: Place of Supply:

Location of Supplier of goods or services – how to find out; Place of supply of goods (other than goods imported or exported); Place of supply of goods which are imported or exported; Place of supply of services (supplier and recipient are located in India);

Unit-10: Input Tax Credit and Computation of GST Liability:

Meaning of input tax u/s 2(62); Conditions for taking input tax credit; Time limit to avail input Tax credit; Documentary requirements and conditions for claiming input tax credit; Input-tax credit is allowed for payment of SGST,CGST,UTGST and IGST; Reversal of input tax credit- when; Supply of goods and services ineligible for ITC i.e. negative list; Input tax credit of capital goods – if depreciation claimed on capital goods , removal of capital goods after use; Availability of credit in special cases – fresh registration u/s 18(1)(a) and Voluntary registration u/s 18(1)(b); Input tax credit when person opt out of composition scheme; Input tax credit on stock when exemption on goods or services withdrawn; Reversal of input tax credit if goods become exempt or taxable person switches to composition scheme; Reversal of input tax credit if goods or services become wholly exempt or GST registration cancelled.

Unit-11: Reverse Charge:

Meaning of Reverse Charge, when it is applicable (excluding specific goods and services);



Unit -12: Composition Scheme:

Definition of Composition Levy; Advantages and disadvantages of Composition Levy; Persons eligible for Composition scheme; Conditions and restrictions of composition levy; Procedure for exercising option to avail Composition scheme; Effective date for Composition levy; Validity of Composition levy opted by registered person; Withdrawal from scheme of Composition levy; Switch over from normal scheme to composition scheme and vice versa.

COURSE OUTCOMES: After completion of the course, learners will be able to know:

Unit No.	Course outcomes
Direct Tax	
1	When income of other persons included in assessee's total income; Setting off of losses against incomes and how many years the losses can be carried forward; Liability to pay advance tax; Different types deductions under Chapter-VIA.
2	Computation of tax liability of individual and firm.
Indirect Tax	
3	Basic concepts and important definitions of GST.
4	Meaning of taxable event; Meaning of goods and services; Different types of Supply.
5	Requirement of registration; Registration procedure and cancellation of registration.
6	Levy and Exemption from GST.
7	Determination of value of taxable Supply of Goods and Services by applying Acts and Rules.
8	Determination of the time of supply of goods and services under forward and reverse charge.
9	Determination the location of Supplier of goods and services.
10	Conditions for taking input tax credit; Time limit to avail input Tax credit and computation of GST liability.
11	Basic concept of Reverse Charge.
12	Basic concept of Composition Scheme.

Suggested Readings:

1. GST & Customs Law: CA. K.M. Bansal. Taxmann Publiaction.
2. Students' Guide to GST & Customs Law: Dr. V. K. Singhania. Taxmann Publiaction.
3. Students' Guide to Income Tax Including GST: Dr. V. K. Singhania, Dr. Monica Singhania, Taxmann Publications.



SEMESTER: VI	
COURSE NAME: FINANCIAL REPORTING AND FINANCIAL STATEMENT ANALYSIS	
COURSE TYPE: DSE	COURSE CODE: BCHDE21641
CREDIT: 6	MARKS:100

LEARNING OBJECTIVE: It helps the analyst to learn about the financial strengths and economic weaknesses of the company by establishing a correlation between the strategic entries recorded in the balance sheet, income statement, or cash flow statements. It also helps the analyst to learn about the financial strengths and economic weaknesses of the company by establishing a correlation between the strategic entries recorded in the balance sheet, income statement, or cash flow statements.

DETAILED SYLLABUS:

SECTION 1: FINANCIAL REPORTING (50 MARKS)

Unit 1. Conceptual Framework for Financial Reporting

1. Introduction – Purpose, and applicability
2. Qualitative Characteristics of useful financial information
3. Financial Statement and the Reporting Entity- Objectives and scope of Financial Statement- Consolidated and Standalone Financial Statement
4. Elements of Financial Statements- Assets, Liabilities, Equities, Incomes, and Expenses
5. Recognition – Process, and Criteria- De-recognition
6. Measurement of Assets and Liabilities
7. Presentation and Disclosure- Objectives, Principles, and Classification

Unit 2. Presentation of Financial Statement

1. Introduction to Ind AS- Concept and Carve in and Carve-out
2. Ins AS- 1: Concept, Objectives, Scope, and different terms used in General Purpose Financial Statement
3. Complete set of Financial Statement- Frequency in Reporting- Comparative information- consistency in presentation- presentation as per Division II of Schedule III to the Companies Act, 2013
4. Structure and Content

Unit 3. Interim Financial Reporting

1. Concept of Interim Financial Reporting
2. Objectives and Scope



3. Forms and Contents

[To be studied with reference to Ind AS 34]

Unit 4. Events Occurring after Reporting Period

1. Introduction- Objectives- Scope and Approval
2. Types of Events
3. Recognition and Measurement of Adjusting Events
4. Presentation and Disclosure of Non-Adjusting Events

[To be studied with reference to Ind AS 10]

Unit 5. Sustainability Reporting and Integrated Reporting- Fundamental Concept

1. Sustainability Reporting- Concept and Purpose- Contents
2. Integrating Reporting- Concept and Purpose – Content
3. Financial Reporting to Business Reporting- New Reporting Approach

Unit 6. Fair Value Measurement- Fundamental Concept

1. Concept and Definition
2. Valuation premises
3. Valuation Techniques

[To be studied with reference to Ind AS 113]

COURSE OUTCOMES: On successful completion of the course the learner will be able to interpret and understand the implications of auditing and assurance in an organization.

1. Understanding Framework for preparation and presentation of financial statements of Ind AS compliant companies.
2. A complete understanding of Ind AS 1
3. Understanding the reporting aspects of interim financial reporting
4. Familiarity with the understanding of events occurring after reporting date and aspect of accounting of same as per Ind AS 10
5. An understanding of the fundamental concept of integrated reporting and sustainability reporting



6. An understanding of the fundamental concept of fair value measurement in accounting

Suggested Readings

- Financial Reporting and Financial Statement Analysis Mukherjee Hanif Tata McGraw
- Compendium of Accounting Standards issued by ICAI VOL II
- Commercial Financial Reporting Made Easy by CA Ravi Kantha Miriyala and Sunitanjani Miriyala
- Taxmann Financial Reporting by Kapileshwar Bhalla
- Richard Lewis and David Pendrill -Advanced Financial Accounting- Pearson Education
- Steven M. Bragg-GAAP: Interpretation and Application of Generally Accepted Accounting Principles – Wiley.
- Ashis K Bhattacharya -Indian Accounting Standards- McGraw-Hill Education (India).

SECTION TWO: FINANCIAL STATEMENT ANALYSIS (50 MARKS)

Unit 1. Introduction to Financial Statements Analysis

1. Nature and Component of Financial Statement; Meaning and Need for FSA, Traditional & Modern approaches to FSA, Parties interested in FSA.
2. Comparative Statement – meaning, preparation, uses, merits and demerits
3. Common -size Statement – meaning, preparation, uses, merits and demerits
4. Trend Analysis – meaning, determination, uses, merits and demerits

Unit 2. Accounting Ratios for FSA

1. Meaning, objective, Classification of Accounting Ratios, Advantages & Limitations.
2. Preparation of Classified Financial Statements and Statement of Proprietor's Fund from the given Ratios.
3. Computation, Analysis and Interpretation of important ratios for measuring –Liquidity, Solvency, Capital Structure, Profitability and Managerial Effectiveness.

Unit 3. Cash Flow Statement including Cash Flow Ratios

1. Concept of Cash Flow Statement
2. Differentiation between Operating, Financing, and Investing Activities
3. Various Elements of Cash and Cash Equivalent
4. Preparation of Cash Flow Statement both under Direct and Indirect Method
5. Cash Flow Ratio and Interpretation



Unit 4. Understanding Annual Report

Understanding Qualitative information of Annual report and disclosure requirements.

COURSE OUTCOMES: On successful completion of the course the learner will be able to interpret and understand the implications of auditing and assurance in an organization.

1. Understanding nature and components of financial statement analysis under traditional approach and modern approach.
2. A complete understanding of ratio as a tool of analysis for interpretation of financial statements
3. Understanding cash flow statement and its implication in financial statement analysis.
4. Familiarity with the understanding of the annual report

Suggested Readings:

- Maheshwari&Maheshwari, Advanced Accountancy Vol. II, Vikash Publishing
- R. L. Gupta &Radheswamy, Advanced Accountancy Vol. II
- Sehgal & Sehgal, Advanced Accountancy Vol. I II, Taxman Publication
- Lev, B. Financial Statement Analysis: A New Approach, Prentice Hall
- Foster, G., Financial Statement Analysis, Prentice-Hall.
- Bernstein and Wild, Financial Statement Analysis: Theory, Application and Interpretation, McGraw Hill
- Foulke, R. A. Practical Financial Statement Analysis, Tata McGraw Hill
- Myer, J.N. Financial Statement Analysis, Prentice Hall



SEMESTER: VI	
COURSE NAME: Business Data Analytics (Practical)	
COURSE TYPE: DSE	COURSE CODE: BCHDE21642
CREDIT: 6	MARKS:100

Learning Objectives:

- To get clear ideas about the basic concepts relevant to data analytics and its applications in a business environment.
- To learn how to apply Python for business data analytics.
- To become familiar with the processes needed in the roadmap of data analytics.
- To identify appropriate data analytics techniques for analyzing business data.
- To gain an understanding of how business analytics can be used to formulate and solve business problems.

DETAILED SYLLABUS:

Unit 1: Introduction to Business Data Analytics

Concept - Business Analytics, Data Analytics, Data Science; Analysis vs. Analytics; Business Intelligence; Types of Analytics - Descriptive, Diagnostic, Predictive, Prescriptive, Adaptive; Application Areas of Business Analytics

Unit 2: Business Analytics Tool: Python

Introduction to Python - Basic Syntax, Operators; Data Structures - List, Tuple, Set, Dictionary; Control Flow; Loop; Functions; Module; Package; Library; Key Libraries for Data Analytics - *NumPy, Pandas, Matplotlib, SciPy, Scikit-Learn, Seaborn*

Unit 3: Data Journey Flow

Importing Data; Data Pre-Processing - Data Cleaning, Data Transformation, Data Reduction,
Data Visualization -Bar chart, Pie chart, Histogram, Box plot, Scatter plot, Funnel Chart

Unit 4: Types & Techniques of Business Analytics

a. Descriptive Analytics

Descriptive Statistics; Correlation; Regression; Time Series Analysis

b. Predictive Analytics

Data Mining (Clustering and Classification); Forecasting; Simulation

c. Prescriptive Analytics

Decision Tree; Optimization



Unit 5: Case Study

Domain Analytics for Business Applications (Marketing/Operations/Finance/Human Resource) – Problem Framing, Data Collection, Processing, Exploration, Modelling, Interpretation

Course Outcomes:

1. Understanding basic concepts relevant to data analytics and its applications in business environment.
2. Demonstrating Python as a Business Data Analytics Tool.
3. Having clear ideas about how raw data are processed to generate data insights for supporting managerial decision making.
4. Identifying data analytics techniques to solve problems in a variety of business contexts.
5. Developing essential skills and having an understanding of the subject, which is necessary to proceed further in the domain of analytics.

Suggested Readings:

1. U Dinesh Kumar, Business Analytics: The Science of Data - Driven Decision Making, Paperback, 2017, WILEY Publication
2. R. Evans James, Business Analytics, Paperback, 2017, Pearson Education
3. Reema Theraja, Python Programming using Problem Solving Approach, 2017, Oxford University Press
4. Bharti Motwani, Data Analytics using Python, Paperback, 2020, WILEY Publication.
5. Subhashini Chellappan, Seema Acharya, Big Data and Analytics, Paperback, 2019, WILEY Publication.
6. Allen Downey, Jeffrey Elkner, Chris Meyers, Learning with Python, Paperback, 2015, Dreamtech Press.

E-Resources:

1. <https://www.python.org/downloads/>
2. <https://colab.research.google.com/>
3. <https://www.anaconda.com/>
4. <https://www.kaggle.com/datasets>
5. <https://www.simplilearn.com/resources/data-science-business-analytics/tutorials>
6. <https://courses.analyticsvidhya.com/courses/introduction-to-analytics>
7. <https://courses.analyticsvidhya.com/courses/introduction-to-data-science>
8. <https://www.kaggle.com/learn/python>
9. <https://www.datacamp.com/community/tutorials/python>
10. <https://www.udemy.com/topic/python/free/>

Note: Latest edition of reference books may be used.

The latest version of software may be used.



SEMESTER:VI	
COURSENAME: International Business	
COURSETYPE:DSE	COURSECODE: BCHDE2163
CREDIT:6	

LEARNING OBJECTIVES:

The objective of the course is to familiarise the students with the concepts, importance and dynamics of international business and India's involvement with global business. The course also seeks to provide theoretical foundations of international business to the extent these are relevant to the global business operations and developments

DETAILED SYLLABUS:

Unit No.	Unit Name	Topics
1.	Introduction to International Business	Globalisation and its importance in world economy; Impact of globalization; International business vs. domestic business: Modes of entry into international business: National and foreign environments and their components - economic, cultural and political-legal environments.
2.	Theory of International Trade and Organizations	a. <i>Theories of International Trade</i> – an overview (Classical Theories, Product Life Cycle theory, Theory of National Competitive Advantage); Commercial Policy Instruments - tariff and non-tariff measures – difference in Impact on trade, types of tariff and non-tariff barriers (Subsidy, Quota); Balance of payment account and its components. b. <i>International Organizations and Arrangements</i> : WTO – Its objectives, principles, organizational structure and functioning; An overview of other organizations – UNCTAD, Commodity and other trading agreements (OPEC).
3.	Regional Economic Cooperation and Financial Environment	a. <i>Regional Economic Co-operation</i> : Forms of regional groupings; Integration efforts among countries in Europe, North America and Asia (NAFTA, EU, ASEAN and SAARC). b. <i>International Financial Environment</i> : International financial system and institutions (IMF and World Bank – Objectives and Functions); Foreign exchange markets and risk management; Foreign investments - types and flows; Foreign investment in Indian perspective.
4.	Developments and Issues in International Business	Organisational structure for international business operations; International business negotiations: Outsourcing and its potentials for India; Role of IT in international business; International business and ecological considerations.
5.	Foreign Trade Promotion Measures and Policies	Foreign Trade Promotion Measures and Organizations in India; Special economic zones (SEZs) and export oriented units (EOUs), ; Measures for promoting foreign investments into and from India; Indian joint ventures and acquisitions abroad.



COURSEOUT COMES: On successful completion of the course the learner will be able to:

Sl. No.	Cognitive Abilities	Course Outcomes
1.	Developing Insights on International Business	To prescribe futuristic trade policies.
2.	Able to develop Applied Trade Models based on theoretical foundations	To examine the trade potentials of Indian economy.

SUGGESTED TEXT BOOKS/ READING MATERIALS:

1. Charles W.L. Hill and Arun Kumar Jain, *International Business*. New Delhi: McGraw Hill Education
2. Daniels John, D. Lee H. Radenbaugh and David P. Sullivan. *International Business*. Pearson Education
3. Johnson, Derbe., and Colin Turner. *International Business - Themes & Issues in the Modern Global Economy*. London: Roulledge.
4. Sumati Varma, *International Business*, Pearson Education.
5. Cherunilam, Francis. *International Business: Text and Cases*. PHI Learning
6. Michael R. Czinkota. et al. *International Business*. Fortforth: The Dryden Press.
7. Bennett, Roger. *International Business*. Pearson Education.
8. Peng and Srivastav, *Global Business*, Cengage Learning



SEMESTER: VI	
COURSE NAME: Rural marketing and International Marketing	
COURSE TYPE: Discipline Specific Elective (DSE)	COURSE CODE: BCHDE21644
Credits: 6	Marks: 100

LEARNING OBJECTIVES:

To enable students to garner a holistic understanding of the various marketing strategies that can be applied in the rural markets, as well as in the international markets.

GROUP A: RURAL MARKETING (50 marks)

DETAILED SYLLABUS:

Unit No.	Unit Name	Topics
1.	Introduction to Rural Marketing	<ul style="list-style-type: none"> ○ Concept, Nature & Scope and Importance of Rural Marketing ○ Marketing Mix in a Rural Context ○ Difference between Rural and Urban Marketing
2.	Consumer Behaviour in the Rural Marketing Environment	<ul style="list-style-type: none"> ○ Evolution of Rural Marketing in India <ul style="list-style-type: none"> ○ Rural Marketing Environment and its Impact on Marketing Operations (Physical; Demographic; ○ Socio-Cultural; Political; Technological; Economic Environments <ul style="list-style-type: none"> ○ Characteristics, Attitudes and Behaviour of Rural Buyers ○ Factors influencing Consumer Behaviour in Rural Markets
3.	Marketing Strategies in Rural Context	<ul style="list-style-type: none"> ○ STP Analysis in Rural Markets: Segmentation (Prerequisites, Bases of Segmentation: Geographic, Demographic, Psychographic, Behavioural); Targeting (Segment Coverage); Positioning (Bases of Positioning: Product; Service; People; Image) ○ Product Planning and Branding in Rural Markets: Levels of a Product; Product Line and Mix Decisions; Branding in Rural Markets (Basic Concepts of Brand Loyalty; Brand Stickiness; Fake Brands); Packaging Strategies for Rural Markets ○ Pricing Strategies in Rural Markets: Rural-Centric Pricing Strategies; Market Entry Pricing Strategies; Product Mix Pricing Strategies; Price Adjustment Strategies ○ Distribution Strategies in Rural Markets: Rural Channel Members; Challenges in Rural Distribution and Logistics ○ Promotional Strategies in Rural Markets: Rural Media Vehicles; Selection of Communication Channels
4.	Marketing of Agricultural Inputs	<ul style="list-style-type: none"> ○ Concept of Agricultural Inputs; Co-operative Marketing; Public Distribution System ○ Agricultural Marketing in India: Problems and Prospects ○ Case Studies: ITC E-Choupal; HUL Project Shakti; Initiatives of Coca Cola to tap BOP; DCM Shriram Consolidated Ltd HariyaliKissan Bazaar



COURSE OUTCOMES: On successful completion of the course the learner will be able to:

Sl. No.	Cognitive Abilities	Course Outcomes
1.	Remember facts & Information	Understand the concept and significance of rural marketing, and its difference with marketing in an urban context
2.	Explain and understand situations	Ascertain the multi-dimensional environment for rural marketing as well as its impact on marketing operations
3.	Develop reason and logic	Fathom the various factors influencing consumer behaviour in rural markets
4.	Plan campaigns	Develop and execute applied marketing mix strategies viz. developing product, pricing, distribution and promotional strategies in the rural markets of India.

SUGGESTED TEXTBOOKS/ READING MATERIALS:

1. Krishnamacharyu & Ramakrishnan, Rural Marketing: Text & Cases, Person Education.
2. Gopaldaswamy, T.P, Rural Marketing, Wheeler Publishers, New Delhi.
3. Rajagopal, Managing Rural Business, Wheeler Publishers, New Delhi.
4. Kashyap, Rural Marketing, Pearson Education

Suggested Articles:

1. Mishra, Sumit & Kumar, Vinay. (2012). Rural Marketing in India Challenges and Opportunities. SSRN Electronic Journal. 10.2139/ssrn.2352405.
2. Rashmi Ranjan Parida, Sangeeta Sahney, "Exploration of Indian rural markets and marketing", Asia Pacific Journal of Marketing and Logistics
3. Amit Mookerjee, (2013) "India's rural growth engine: the need to address rural diversity", Journal of Indian Business Research, Vol. 5 Issue: 3, pp.171-176
4. Lele U.J. (1974) The Roles of Credit and Marketing in Agricultural Development. In: Islam N. (eds)
5. Agricultural Policy in Developing Countries. International Economic Association Series. Palgrave Macmillan, London

GROUP B: INTERNATIONAL MARKETING (50 Marks)

DETAILED SYLLABUS:

Unit No.	Unit Name	Topics
1.	Introduction to International Marketing	<ul style="list-style-type: none"> o Concept, Scope and Environment of International Marketing o Proactive and Reactive Motivations of Internationalization o Difference between domestic marketing, international marketing, multinational marketing, export marketing and global marketing
2.	International Marketing Models	<ul style="list-style-type: none"> o The PESTEL Framework o The EPRG Model and the Self-Reference Criterion (SRC) o Hofstede's 4 Dimensions of Culture o Concept of High-Context and Low-Context Cultures
3.	International Market Entry Strategies and Market Research	<ul style="list-style-type: none"> o Segmentation and Identification of Foreign Markets o Foreign Market Entry Strategies: Exporting, Piggy-backing, Wholly-owned Subsidiaries, Licensing, Franchising, Joint-Ventures, Mergers and Acquisitions, Turnkey operations, Strategic Alliances, Countertrade, Management Contracting o Barriers to Entry in International Markets



4.	International Marketing Mix Decisions	<ul style="list-style-type: none"> ○ International Product Policy and Planning: The process of New Product Development (NPD) in ○ IM (export manufacturing firms and export houses); Segmentation, Targeting and Positioning (STP) analysis in product planning; Concept of International PLC ○ Pricing in International Markets: Price and non-price factors; Export pricing methods; International pricing strategies; Price distortion and dumping ○ Distribution and Logistics in International Context: Types of Intermediaries in Direct and Indirect selling channels (concepts only); Foreign sales agent selection & appointment ○ Tools of Promotion in International Markets: Promotional Mix (Advertising, Sales Promotion, Personal Selling, Public Relations and Publicity); Promotional Appeals; Merchandising, Trade fairs/exhibition
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COURSE OUTCOMES: On successful completion of the course the learner will be able to:

Sl. No.	Cognitive Abilities	Course Outcomes
1.	Analyse outcomes	Get oriented to the concept and environment of international marketing, in addition to other related concepts such as domestic marketing, multinational marketing etc.
2.	Analyse results	Develop an understanding of the various models used in international marketing such as the PESTEL Framework, EPRG Framework, Hofstede's Dimensions of Culture etc.
3.	Comprehend entry measures into international business	Comprehend the versatile proactive and reactive motivations of internationalization and strategies of entry into foreign markets, such as joint ventures, strategic alliance, countertrade, turnkey projects etc.
4.	Understand practical approaches in international markets	Conduct an STP analysis in the context of international markets, in addition to applying practical approaches to using the marketing mix in international markets, in terms of appropriate product, pricing, promotional and distribution strategies.

SUGGESTED TEXTBOOKS/ READING MATERIALS:

1. Varshney & Bhattacharya: International Marketing Management, Sultan Chand & Sons
2. W.J. Keegan: Multinational Marketing Management, Prentice Hall
3. V. Terpstra & Ravi Saratnag: International Marketing, Naper Publishing Group
4. P. Cateora & Graham: International Marketing, McGraw Hill
5. Hans Muhlbach: International Marketing-A global perspective, Cengage Learning EMEA
6. Vasudeva, P.K: International Marketing, Excel Books
7. Cherunilam, F. International Business: Text and Cases, PHI Learning Pvt. Ltd. **Suggested Articles:**
 1. Cleveland M., Prince M. (2016) Here, There and Everywhere: The Polycentric Consumer. In: Groza M., Ragland C. (eds) Marketing Challenges in a Turbulent Business Environment. Developments in Marketing Science: Proceedings of the Academy of Marketing Science. Springer, Cham
 2. Samli A.C., Hassan S. (2015) International Segmentation Options: Getting Away from Conventional Wisdom. In: Crittenden V.L. (eds) Proceedings of the 1992 Academy of Marketing Science (AMS) Annual Conference. Developments in Marketing Science: Proceedings of the Academy of Marketing Science. Springer, Cham
 3. Birgitta Sandberg, Sten-Olof Hansén, (2004) "Creating an international market for disruptive innovations", European Journal of Innovation Management, Vol. 7 Issue: 1, pp.23-32
 4. Marieke de Mooij, (2015) "Cross-cultural research in international marketing: clearing up some of the confusion", International Marketing Review, Vol. 32 Issue: 6, pp.646-662