



**Vivekanand Education Society's  
College of Arts, Science and Commerce  
(Autonomous)**

**Sindhi Society, Chembur, Mumbai, Maharashtra – 400 071.**

*Accredited by NAAC "A Grade" in 3<sup>rd</sup> Cycle - 2017*

*Best College Award – Urban Area, University of Mumbai (2012-13)*

*Recipient of FIST Grant (DST) and STAR College Grant (DBT)*

**Affiliated to the  
University of Mumbai**

*Proposed Syllabus for*  
**Program: B. Com. (E-Commerce)**  
**(Program code: VESUCEC)**

**As per Choice Based Credit System (CBCS)  
with effect from Academic Year 2022 - 2023**

**Courses Structure**

**Proposed Syllabus of  
SYBCOM (B.com E-Commerce) Course Structure**

**Second Year (Semester III)**

Title of the Course	Number of Lectures	Theory	Practical	Credits
Cost Accounting	60			3
Principles of Marketing	60			3
Business Regulatory Framework	60			3
Entrepreneurial Development	60			3
Management Accounting	60			3
Internet and World Wide Web	60			3
<b>ELECTIVES (Select any one Elective)</b>				
Brand Management	45			2
Retail Management	45			2
			<b>TOTAL CREDITS</b>	<b>20</b>

**Second Year (Semester IV)**

Title of the Course	Number of Lectures	Theory	Practical	Credits
Human Resource Management	60			3
Financial Management	60			3
Principles of Auditing	45			2
Company Law	60			3
E-Commerce Technologies	60			3
Digital Marketing	60			3
<b>ELECTIVES (Select any one Elective)</b>				
Customer Relationship Management (CRM)	60			3

International Business	60		3
		<b>TOTAL CREDITS</b>	<b>20</b>
<b>Course Code</b>	<b>Semester I</b>		<b>Credits</b>
<b>1</b>	<b><i>Discipline Related Courses (DRC)</i></b>		
VESUCEC301	Cost Accounting		<b>03</b>
VESUCEC302	Principles of Marketing		<b>03</b>
VESUCEC303	Business Regulatory Framework		<b>03</b>
<b>2</b>	<b><i>Ability Enhancement Courses (AEC)</i></b>		
<b>2A</b>	<b><i>Ability Enhancement Compulsory Courses (AECC)</i></b>		
VESUCEC304	Entrepreneurial Development		<b>03</b>
VESUCEC305	Brand Management/ Retail Management		<b>02</b>
<b>2B</b>	<b><i>Skill Enhancement Courses (SEC)</i></b>		
VESUCEC306	Internet and World Wide Web		<b>03</b>
<b>3</b>	<b><i>Core Courses (CC)</i></b>		
VESUCEC307	Management Accounting		<b>03</b>
<b>Total Credits</b>			<b>20</b>

#### Semester IV

<b>Course Code</b>	<b>Semester II</b>	<b>Credits</b>
<b>1</b>	<b><i>Discipline Related Courses (DRC)</i></b>	
VESUCEC401	Financial Management	<b>03</b>
VESUCEC402	Human Resource Management	<b>03</b>
VESUCEC403	Company Law	<b>03</b>

<b>2</b>	<b>Ability Enhancement Courses (AEC)</b>	
<b>2A</b>	<b>Ability Enhancement Compulsory Courses (AECC)</b>	
VESUCEC40 4	Principles of Auditing	<b>02</b>
VESUCEC40 5	Customer Relationship Management (CRM)/ International Business	<b>03</b>
<b>2B</b>	<b>Skill Enhancement Courses (SEC)</b>	
VESUCEC40 6	Digital Marketing	<b>03</b>
<b>3</b>	<b>Core Courses (CC)</b>	
VESUCEC40 7	E-Commerce Technologies	<b>03</b>
<b>Total Credits</b>		<b>20</b>

### 1. Discipline Related Courses (DRC)

**Course title: Cost Accounting**

**Course code: VESUCEC301**

**Objective:** To make learners understand various concepts of Cost Accounting. To make learners understand the concept of classification of cost. To make learners understand the basic objective of cost i.e. Costing, Cost Report and Cost Control.

#### **Learning Outcomes (LO):**

**On successful completion of this course students will be able to:**

- LO1** The learner will be able to understand basic components of cost accounting
- LO2** The learners will be able to understand Cost Classification for Stock Valuation, Profit measurement and Elements of cost.
- LO3** It will help the learners to understand the concepts of Marginal costing and also will be able to apply for taking managerial decisions
- LO4** Learners will be able to understand the concept of Standard Costing with regards to Material, Labor and Overheads.

Unit no.	Details of topics	No of lectures
1	Introduction to Cost Accounting · Objectives and scope of Cost Accounting · Cost centres and Cost units · Cost classification for stock valuation, Profit measurement, Decision making and control · Coding systems · Elements of Cost	15 Lectures
2	Classification of Costs and Cost Sheet · Classification of costs, Cost of Sales, Cost Centre, Cost Unit, Profit Centre and Investment Centre · Cost Sheet Note- Practical problems based on preparation of cost sheet (NORMAL COST SHEET AND ESTIMATED COST SHEET)	15 Lectures
3	Introduction to Marginal Costing & Managerial Decisions Marginal costing meaning, application, advantages, limitations, Contribution, Breakeven analysis and profit volume graph. Make or buy; Sales Mix Decisions; Exploring New Markets; Plant Shut Dow Decision. Note: - Practical problems based on Marginal Costing and Managerial Decisions	15 Lectures
4	Standard Costing Various types of standards, setting of standards, Basic concepts of Material, Labour and Overhead (Fixed and Variable) variance analysis.	15 Lectures

### References:

- Lectures on Costing by Swaminathan: S. Chand and Company (P) Ltd., New Delhi · Cost Accounting by C.S. Rayudu, Tata Mc. Grow Hill and Co. Ltd., Mumbai · Cost Accounting by Jawahar Lal and Seema Srivastava, Tata Mc. Grow Hill and Co. Ltd., Mumbai
- Cost Accounting by Ravi M. Kishore, Taxmann Ltd., New Delhi
- Principles and Practices of Cost Accounting by N.K. Prasad, Book Syndicate Pvt. Ltd., Calcutta
- Cost Accounting Theory and Practice by B.K. Bhar, Tata Mc. Grow Hill and Co. Ltd., Mumbai
- Advanced Cost and Management Accounting: Problems and Solutions by V.K. Saxena and C.D. Vashist, S. Chand and Company (P) Ltd., New Delhi
- Cost Accounting by S.P. Jain and K.L. Narang, Kalyani Publishers, Ludhiana · Modern Cost and Management Accounting by M. Hanif, Tata McGraw Hill Education Pvt. Ltd., New Delhi

**Course title: PRINCIPLES OF MARKETING**

**Course code: VESUCEC302**

### **PRINCIPLES OF MARKETING**

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
<b>1</b>	<b>Introduction to Marketing</b>	<b>14</b>
<b>2</b>	<b>MIS, Market Segmentation and Consumer Behaviour</b>	<b>15</b>
<b>3</b>	<b>Marketing Mix</b>	<b>17</b>
<b>4</b>	<b>Recent trends in Marketing</b>	<b>14</b>
<b>Total</b>		<b>60</b>

**Objective:** To make the students understand various concepts of marketing and the upcoming trends in this field.

**Learning Outcomes (LO):**

**On successful completion of this course students will be able to:**

**LO-1** - Familiarize the students with basic concepts of marketing

**LO-2** - Help students develop knowledge and understanding of marketing strategies of organisations

**LO-3** - Enable students to become students aware of current trends in the field of marketing.

<b>Unit No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
<b>1</b>	<b>Introduction to Marketing</b>	<b>14</b>
	Marketing Concept, Features Importance Functions Evolution Different concepts of Marketing - exchange, production, product, societal, holistic etc. Difference between marketing and selling Strategic v/s Traditional Marketing Functions of marketing manager Strategies of leader, challenger, follower and nicher	
<b>2</b>	<b>MIS, Market Segmentation and Consumer Behaviour</b>	<b>15</b>

	<p>Marketing Information System-Concept, Components</p> <p>Marketing Research - Concept, Features, Process</p> <p>Consumer Behaviour- Concept, Factors influencing Consumer Behaviour</p> <p>Market Segmentation- Concept, Benefits, Bases of market segmentation</p> <p>Market Targeting- Concept, Five patterns of Target market Selection</p>	
3	Marketing Mix	<b>17</b>
	<p>Elements of Marketing Mix—4Ps –Product, Price, Place and Promotion</p> <p>Product Mix-Classification of products, New Product Development- stages</p> <p>Branding-importance-branding strategies, brand equity</p> <p>Product Life Cycle –stages-strategies at various levels of PLC</p> <p>Promotion Mix - Importance of promotion, Elements of promotion mix</p> <p>Place Mix-Channels of distribution-Factors affecting channels of distribution, Direct and Indirect channels</p> <p>Price Mix- Factors influencing price-pricing strategies. Pricing methods.</p>	
4	Recent trends in Marketing	<b>14</b>
	<p>Marketing Ethics: Concept, Unethical practices in marketing, General role of consumer organizations</p> <p>Competitive Strategies for Market Leader, Market Challenger, Market Follower and Market Nicher</p> <p>Rural Marketing- Concept, Features of Indian Rural Market, Strategies for Effective Rural Marketing</p> <p>Digital Marketing-Concept, trends in Digital Marketing</p> <p>Green Marketing- concept, importance</p> <p>Challenges faced by Marketing Managers in 21st Century</p> <p>Careers in Marketing – Skill sets required for effective marketing</p> <p>Factors contributing to Success of brands in India with suitable examples,</p> <p>Reasons for failure of brands in India with suitable examples.</p>	

#### Reference Books

1. Marketing Management :An Asian Perspective- Philip Kotler, Siew Meng Leong, Swee Hoon Ang, Chin Tiong Tan; Prentice Hall.
2. Marketing Management- Dr. C.B. Gupta, Dr. N. Rajan Nair; Sultan Chand and Sons.
3. Marketing Management in MNCs- P.K. Ravishankar; Pacific Publication.
4. Consumer Behaviour and Retail Management-A. Hari Hara Nath Reddy. G. Rama Krishna, K. Venugopal Rao; Manglam Publications.
5. Marketing Management- Rajan Saxena; Tata McGraw- Hill Publishing Company Limited.
6. Basics Marketing Management: Theory and Practice- Dr. R.B. Rudani; S. Chand.
7. Marketing management – V. Ramaswamy , S. Namakumar, McMillan.
8. Marketing Management- C.B. Mamoria, R. K. Suri, Kitab Mahal
9. Marketing- Shelekar S. A –Himalya Publications.

### 3. Course title: Business Regulatory Framework Course code: VESUCEC303

#### Learning Outcomes (LO):

On successful completion of this course students will be able to:

- LO1** Provide students knowledge about the framework of Indian Business Laws.
- LO2** Familiarize the students with case law studies related to Business Laws
- LO3** Acquaint students with understanding of the state or country's business rules, regulations, and government policies.

Unit no.	Details of topics	No of lectures
1	<b>Indian Contract Act – 1872 Part –I</b> <ul style="list-style-type: none"><li>• Contract – Definition of Contract and Agreement, Essentials of Valid Contract, Classification of Contracts.</li><li>• Offer and Acceptance – Rules of valid offer and acceptance, Counter offer, standing or open offer, distinguish between offer and invitation to offer. Concept of Communication and Revocation of offer and acceptance (sec. 3,5)</li><li>• Capacity to Contract (S. 10-12) – Minor, Unsound Mind, Disqualified Persons.</li><li>• Consideration (S. 2 &amp; 25) – Concept and Importance of consideration, Legal rules of Consideration, Exceptions to the Rule, 'No Consideration No Contract' (Ss. 25) Unlawful Consideration (S 23)</li></ul>	15 Lectures



2	<p><b>Indian Contract Act – 1872 Part –II</b></p> <ul style="list-style-type: none"> <li>• Consent (Ss.13, 14-18, 39.53, 55, 66)-Agreements in which consent is not free - Coercion, Undue Influence, Misrepresentation Fraud, Mistake.</li> <li>• Void Agreements (S. 24-30) – Concept, Void Agreements under Indian Contract Act.</li> <li>• Contingent Contract (S. 31), Quasi Contract (S.68-72), Concept of E Contract &amp; Legal Issues in formation and discharge of E- Contract. Concept of Performance of Contract (S 37)</li> <li>• Modes of Discharge of Contract, Remedies on breach of Contract. (73-75)</li> </ul>	15 Lectures
3	<p><b>Special Contracts</b></p> <ul style="list-style-type: none"> <li>• Law of Indemnity &amp; Guarantee (Ss. 124-125, Ss. 126-129, 132-147) – Concept, Essential’s elements of Indemnity and Guarantee, Contract of Indemnity vs. Guarantee, Modes of Discharge of Surety.</li> <li>• Law of Bailment (S. 148, 152-154, 162, 172, 178, 178A, 179) – Concept, Essentials of Bailment, Kinds of Bailment, Rights and Duties of Bailor and Bailee</li> <li>• Law of Pledge – Concept, Essentials of valid Pledge, Lien - concept, Difference between Pledge and Lien, Rights of Pawnor &amp; Pawnee. (Ss.173, 174, 177)</li> <li>• Law of Agency (Ss. 182-185, 201-209) – Concept, Modes of creation of Agency, Modes of termination of Agency, Rights &amp; Duties of Principal and Agent</li> </ul>	12 Lectures
4	<p><b>The Sale of Goods Act - 1930</b></p> <ul style="list-style-type: none"> <li>• Contract of Sale (S.2) – Concept, Essential’s elements of contract of sale, Distinction between Sale and Agreement to sell (S.4) Distinguish between Sale and Hire Purchase Agreement, Types of Goods. Effects of destruction of Goods (Ss. 6,7,8)</li> <li>• Conditions &amp; Warranties (Ss. 11-25 &amp; 62, 63) – Concept, Distinguish between Conditions and Warranties, Implied Conditions &amp; Warranties, Concept of Doctrine of Caveat Emptor –Exceptions.</li> <li>• Property – Concept, Rules of transfer of property (Ss. 18-26)</li> <li>• Unpaid Seller (Ss. 45-54, 55 &amp; 56)- Concept, Rights of an unpaid seller, Remedies for Breach of contract of Sale (Ss. 55-61), Auction sale – Concept, Legal Provisions. (S. 64)</li> </ul>	09 Lectures
5	<p><b>The Negotiable Instruments (Amended) Act 2015 and Payment and Settlement System Act 2007</b></p> <ul style="list-style-type: none"> <li>• Negotiable Instruments – Concept (S13), Characteristics, Classification of Negotiable Instruments (Ss. 11, 12, 17-20, 42, 43, 104,134,135) Maturity of Instruments</li> </ul> <p>Payment and settlement system Act 2007: Introduction, Objectives, Important definitions ,Authorization of payment system ,Foreign Entities, Financial Market Infrastructures (FMI),Factors and parameters for considering the application, Power of RBI, Settlement of disputes, Offences and Penalties</p>	09 Lectures

**References:**

1. Law of Contract: Avatar Singh, Eastern Book Company.
2. Merchantile Law: by M.C.Kucchal.

3. Business Law: N.D.Kapoor
4. The Law of Contract: An Outline by Dr. Nilima Chandiramani, Avinash Publications.
5. Law of Sale of Goods and Partnership: A Concise Study by Dr. Nilima Chandiramani, Shroff Publishers.
6. The Sale of Goods Act: P. Ramanatha Aiyar, University Book Agency.
7. The Negotiable Instruments Act: Bhashyam & Adiga, Bharat Law House.
8. Payment and Settlement Systems Act, 2007: Universal Law Publishing

## ***2.Ability Enhancement Courses (AEC)***

### ***2A Ability Enhancement Compulsory Courses (AECC)***

#### **1. *Course Title:*** Entrepreneurial Development

***Course code :*** VESUCEC304

**Objective:** To develop and systematically apply an Entrepreneurial way of thinking that will allow identification and creation of Business Opportunities and prepare a Business plan

**Learning Outcome:** By the end of the course the student will be able to:

- LO1 Develop an understanding of the scope of an entrepreneur, key areas of development, support for Entrepreneurship development
- LO2 Acquaint students with the systematic process to set up an enterprise.
- Lo3 Equip students to develop a Business idea and Business Plan.

#### **Module I: Introduction to Entrepreneurship Development: (15 lectures)**

- Entrepreneur and Entrepreneurship- meaning, definitions and characteristics, Need and Importance;
- Factors Influencing Entrepreneurship, Role of Entrepreneurship in Economic Development.
- Qualities and skills required by an entrepreneur, Types of Entrepreneurs

#### **Module 2: Setting-up of an Enterprise and Planning: (15 lectures)**

- Importance of Creativity and Innovation in Entrepreneurship, Identification of business opportunities
- SWOT analysis, Environment scanning-meaning and benefits,
- Market research- meaning, need for market research, techniques in market research, Location of Enterprise.

#### **Module 3: Project formulation: (15 lectures)**

- Small, Medium & Large Industries - concepts, Human Resource Planning, Financial Planning, Regulatory Affairs- IPR generation and Protection
- Role of Government and Financial Institutions in Entrepreneurship Development
- Product Selection and Ideas; Project Planning and Formulation; Project Feasibility Assessment; Preparation of a Business Plan.

#### **Module 4: Launching of the enterprise: (15 lectures)**

- Start ups -meaning, opportunities and challenges faced by Start ups in India , Start up Survival and Growth strategies, Concept of Unicorn
- Government of India: Support for Start ups, examples of successful Start ups and Unicorns in India

- Quick start up methods - Franchises, Turn-key business and Multi level marketing

### Reading and References:

- *Entrepreneurship Development: S.S Khanka, Sultan Chand & Co.Ltd.*
- *Fundamentals of Entrepreneurship: G.S. Sudha, Ramesh Book Depot.*
- *Entrepreneurship Development: Colombo Plan Staff College for Technician Education, Manila, TaTa*
- *Entrepreneurship Development & Small Enterprise management: Ziemmeser Scarlborough PHI, New Delhi.*
- *Entrepreneurship: Hisrich, McGraw Hill*
- *Fundamentals of Entrepreneurship and Small Business Renu Arora & S.K.Sood :*
- *Small Scale Industries And Entrepreneurship: Vasant Desai, Himalaya Publishing Home.*
- *Entrepreneurship Development: C.B. Gupta & N.P. Srinivasan, Sultan Chand & Sons.*
- *Environment and Entrepreneur; Tendon ,C: Cliugh Publications, Allahabad.*
- *The Hard Thing About Hard Things: Building a Business When There Are No Easy Answers by Ben Horowitz*
- *From Idea to Reality: An Entrepreneur's Guide to Meaningful Business Growth by Jean Paul Paulynice*
- *The Manual for Indian Start-ups: Vijaya Kumar Ivaturi*

### 2.Course Title: - Brand Management

Course code : VESUCEC305

### BRAND MANAGEMENT (SYLLABUS)

SN	Modules	No. of Lectures
1	Introduction to Brand Management	15
2	Planning and Implementing Brand Marketing Programs	15
3	Measuring and Interpreting Brand Performance	15
4	Growing and Sustaining Brand Equity	15
Total	60	

### Learning Outcomes:

- LO1 -Help students understand the meaning and significance of Brand Management.  
 LO2 -Gain knowledge of how to build, sustain and grow brands  
 LO3- Acquaint students with the various sources of brand equity

### Module 1:

#### Introduction to Brand Management

Meaning of Brand, Branding, Brand Management, Importance of Branding to Consumers, Firms, Brands v/s Products, Scope of Branding, Branding Challenges and Opportunities, Strategic Brand Management Process, Customer Based Brand Equity model (CBBE), Sources of Brand Equity, Steps of Brand Building including Brand Building Blocks, Brand Positioning: Meaning, Importance, Basis

### Module 2:

#### Planning and Implementing Brand Marketing Programs

- Brand Elements: Meaning, Criteria for choosing Brand Elements, Types of Brand Elements
- Integrating Marketing Programs and Activities
- Personalising Marketing: Experiential Marketing, One to One Marketing, Permission Marketing
- Product Strategy: Perceived Quality and Relationship Marketing

- Pricing Strategy: Setting Prices to Build Brand Equity
- Channel Strategy: Direct, Indirect Channels
- Promotion Strategy: Developing Integrated Marketing Communication Programs
- Leveraging Secondary Brand Associations to Build Brand Equity: Companies, Countries, Channel of Distribution, Co-branding, Characters, Events.

### **Module 3:**

#### **Measuring and Interpreting Brand Performance**

- a) The Brand Value Chain
- b) Measuring Sources of Brand Equity:
  - Qualitative Research Techniques: Projective Techniques: Completion, Comparison, Brand Personality and Values: The Big Five, Free Association
  - Quantitative Research Techniques: Brand Awareness: Recognition, Recall, Brand Image, Brand Responses
- c) Young and Rubicam's Brand Asset Valuator
- d) Measuring Outcomes of Brand Equity
  - Comparative Methods: Brand based Comparative Approaches, Marketing Based Comparative Approaches, Conjoint Analysis
  - Holistic Methods: Residual Approaches, Valuation Approaches: Historical Perspectives and Interbrand's Brand Valuation Methodology

### **Module 4:**

#### **Growing and Sustaining Brand Equity**

- a) Designing & Implementing Branding Strategies:
  - Brand Architecture: Meaning of Brand Architecture, The Brand-Product Matrix, Breadth of a Branding Strategy, Depth of a Branding Strategy
  - Brand Hierarchy: Meaning of Brand Hierarchy, Building Equity at Different Hierarchy Levels
  - Cause Marketing to Build Brand Equity: Meaning of Cause Marketing, Advantages, Green Marketing
- b) Brand Extensions: Meaning, Advantages, Disadvantages, Brand Extension and Brand Equity
- c) Managing Brands over Time: Reinforcing Brands, Revitalising Brands, Building Global Customer Based Brand Equity

### **Reference Books:**

1. Keller Kevin Lane, Strategic Brand Management: Building, Measuring and Managing Brand Equity
2. Keller Kevin Lane, Strategic Brand Management-2008
3. Elliot, Richard, Strategic Brand Management-2008
4. Kapferer, Jean-Noel, Strategic Brand Management-2000
5. Kishen, Ram, Strategic Brand Management- 2013
6. Keller Kevin Lane, Strategic Brand Management 4e-2015

**2.Course Title: - Retail Management**

**Course code : VESUCEC305**

**Modules at a Glance**

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	Retail Management- An overview	16
2	Retail Consumer and Retail Strategy	16
3	Merchandise Management and Pricing	16
4	Distribution Channels and Legal Aspects	12
<b>Total</b>		<b>60</b>

**Objective:** To make the students understand various concepts of retail management

**Learning Outcomes (LO):**

**On successful completion of this course students will be able to:**

**LO-1** - Familiarize the students with retail management concepts, operations and types of retailers

**LO-2** - Help students develop an understanding of retail management terminology including merchandize management, store management and retail strategy.

**LO-3** - Acquaint students with legal and ethical aspects of retail management.

**LO-4** - Develop an awareness about emerging trends in retail management

<b>Sr. No.</b>	<b>Modules/ Units</b>	<b>No. of Lectures</b>
1	<b>Retail Management- An overview</b>	<b>16</b>

	<p><b>a) Retail Management:</b></p> <ul style="list-style-type: none"> <li>● Introduction and Meaning, Significance, Factors Influencing Retail Management, Scope of Retail Management</li> </ul> <p><b>b) Retail Formats:</b></p> <ul style="list-style-type: none"> <li>● Concept of Organized Retailing: Factors Responsible for the Growth of Organized Retail in India,</li> <li>● Multichannel Retailing: Meaning and Types</li> <li>● E-tailing: Meaning, Advantages and Limitations</li> </ul> <p><b>c) Emerging Trends in Retailing</b></p> <ul style="list-style-type: none"> <li>● Impact of Globalization on Retailing</li> <li>● I.T. in Retail: Importance, Advantages and Limitations, Applications of I.T. in Retail: EDI, Bar Coding, RFID Tags, Electronic Surveillance, Electronic Shelf Labels</li> <li>● Franchising: Meaning, Types, Advantages and Limitations, Franchising in India</li> <li>● Green Retailing</li> </ul>	
<b>2</b>	<b>Retail Consumer and Retail Strategy</b>	<b>16</b>
	<p><b>a) Retail Consumer/Shopper:</b></p> <ul style="list-style-type: none"> <li>● Meaning of Retail Shopper, Factors Influencing Retail Shoppers, Changing Profile of Retail Shoppers, Market Research as a Tool for Understanding Retail Markets and Shoppers</li> </ul> <p><b>b) CRM in Retail:</b></p> <ul style="list-style-type: none"> <li>● Meaning, Objectives</li> <li>● Customer Retention Approaches: Frequent Shopper Programme, Special Customer Services, Personalization, Community</li> </ul> <p><b>c) Retail Strategy:</b></p> <ul style="list-style-type: none"> <li>● Meaning, Steps in Developing Retail Strategy, Retail Value Chain</li> </ul> <p><b>d) HRM in Retail:</b></p> <ul style="list-style-type: none"> <li>● Meaning, Significance, Functions</li> <li>● Organization Structure in Retail: Meaning, Factors Influencing Designing Organization Structure, Organization Structure for Small Stores/Single Stores/Independent Retailers, Retail Store Chain/Department Store, E-Commerce retailer</li> </ul>	
<b>3</b>	<b>Merchandise Management and Pricing</b>	<b>16</b>

	<p><b>a) Merchandise Management</b></p> <ul style="list-style-type: none"> <li>● Concept, Types of Merchandise, Principles of Merchandising, Merchandise Planning- Meaning and Process</li> </ul> <p><b>b) Buying Function:</b></p> <ul style="list-style-type: none"> <li>● Meaning, Buying Cycle, Factors Affecting Buying Functions, Functions of Buying for Different Types of Organizations Young and Rubicam's Brand Asset Valuator- Independent Store, Retail Chain, Non-store Retailer</li> </ul> <p><b>c) Retail Pricing</b></p> <ul style="list-style-type: none"> <li>● Meaning, Considerations in Setting Retail Pricing</li> <li>● Pricing Strategies: High/ Low Pricing: Meaning, Benefits, Everyday Low Pricing: Meaning, Benefits, Market Skimming, Market Penetration, Leader Pricing, Odd Pricing, Single Pricing, Multiple Pricing, Anchor Pricing</li> <li>● Variable Pricing and Price Discrimination- Meaning, Types: <ul style="list-style-type: none"> <li>▪ Individualized Variable Pricing/First Degree Price</li> <li>▪ Self-Selected Variable Pricing/ Second Degree Price Discrimination- Clearance and Promotional Markdowns, Coupons, Price Bundling, Multiple – Unit Pricing Variable Pricing by Market Segment/ Third Degree Price Discrimination</li> </ul> </li> </ul>	
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4	Distribution Channels and Legal Aspects	12
	<p><b>a) Channels selection and Motivation</b></p> <ul style="list-style-type: none"> <li>● Factors affecting channels decision</li> <li>● Motivating Channel members</li> <li>● Distribution audit and control</li> <li>● Distribution location decisions</li> <li>● Inventory Management by distributors</li> <li>● Warehousing and transportation planning</li> </ul> <p><b>b) Legal and Ethical Aspects of Retailing</b></p> <ul style="list-style-type: none"> <li>● Licenses/Permissions Required to Start Retail Store in India</li> <li>● Ethical Issues in Retailing</li> </ul> <p><b>c) Career Options in Retailing</b></p>	

## Reference Books

### Retail Management

- Michael Levy & Barton A Weitz, “Retailing Management”, Tata Mc Graw Hill
- Gibson G. Vedamani, “Retail Management- Functional Principles and Practices”, Jaico Publishing House, Mumbai.
- Jim, “Retail Strategies-understanding why we shop”, Jaico Publishing House, Mumbai.
- Dunne Lusch, “Retail Management”, South Western Cengage Learning
- K.S. Menon, “Store Management”, Macmillan India Ltd.,
- Keith Lincoln, Lars Thomessen & Anthony Aconis, “Retailization -Brand Survival in the Age of Retailer Power”, Kogan Page Ltd.,
- Swapna Pradhan, “Retailing Management–Text and Cases”, 4th Edn, Tata Mc Graw Hill.
- Bajaj, Tulli & Shrivastava, “Retail Management”, Oxford University Press
- Kishore Biyani, “It Happens in India”, & “ The Wall Mart Story”
- Store Manager, Organiser / Planner- DMS Retail
- Dr. RamKishen Y. “International Retail Marketing Strategies”, Jaico Publishing House, Mumbai.

## 2B Skill Enhancement Courses (SEC)

Course Title: Internet and World Wide Web

Course Code : VERSACE 306

### Internet and WWW

Course outcomes:

LO1: Familiarize students with the basic concepts and rules of the internet.

LO2: Make students aware of different services offered by the internet.

LO3 : Help students understand the functionality of web browsers and search engines.

Modules at a glance

Sr. no	Modules	No of Lectures
1	Basics Of Internet	10
2	Internet Enabled Services	20
3	Web Browsing and Search Engines	15
4	Security of data and Information	15
	<b>Total</b>	60



<b>Sr. No</b>	<b>Modules / Units</b>
1	<b>Basics Of Internet</b>
	Distributed Computing, Client Server Computing, History of Internet, OSI Reference Model, TCP/IP Protocol Suite, IP Addressing
2	<b>Internet Enabled Services</b>
	Email, FTP, Telnet, DNS, World Wide Web Consortium, HTTP, URL. Video Conferencing, Ecommerce, eBusiness, Internet Service Providers Introduction to www servers, Blogging and Social Networking
3	<b>Web Browsing and Search Engines</b>
	<p>Web Browsing: Basic Functions of Web Browsers; bookmarks History and other Browsers with advanced Facility-Internet Explorer, Chrome, Safari, Customizing Browsers</p> <p>Search Engines: General Features of search engines, Approaches to website selection</p> <p>How search engine appears to a user, How a search Engine Returns Result, Personalized Search engines, popular search Engines</p>
4	<b>Security of data and Information</b>
	Security, Network Security, Privacy, Integrity, Authentication, Encryption, Digital Signature, SSL, Security Firewall, Malicious code, Anti-Virus.

**Reference:**

The Internet Book by Douglas E Corner

Internet for Everyone by Leon Alex and Mathew Leon

### 3.Core Courses (CC)

#### 1.Course Title: Management Accounting -Ankita S

Course code : VESUCEC307

**Objective:** To understand the concepts of management accounting and analysis

#### **Learning Outcomes (LO):**

On successful completion of this course students will be able to:

- LO1 It enables the learners to understand the various concepts of Management Accounting
- LO2 To make learners understand the various aspects of financial statements.
- LO3 To make learners understand the various concepts of interpretation of financial statements, computing and presenting the relationship between the items of Financial Statements.
- LO4 To make understand learners the concepts of working capital management
- LO5 Learners will be able to understand the financial position, performance of an enterprise.
- LO6 Learners will be able to understand concept of ratio analysis and implementation of ratio analysis.
- LO7 Learners will be able to understand the concept of comparative analysis i.e inter-firm and intra firm comparisons.
- LO8 Learners will be able to understand the concept of working capital management and MPBF.

Unit no.	Details of topics	No of lectures
1	<b>Introduction to Management Accounting</b> Meaning and Definition, Scope, Functions, Objectives, Importance, Role of Management Accounting, Management Accounting Framework, Tools of Management Accounting	15 Lectures

2	<p><b>Financial Statement Analysis</b>  <b>A) Introduction to Corporate Financial Statements:</b>  Understanding the Balance sheet and Revenue statements with the headings and sub headings, Uses of financial statements, Users of Financial Statements.  <b>B) Financial Statement Analysis</b>  Introduction and Meaning of Financial Statement Analysis, Steps, Objective, Types of Analysis.  i) Study of Balance sheet and Income statement / Revenue statement in vertical form suitable for analysis  ii) Relationship between items in Balance Sheet and Revenue statement iii) Tools of analysis of Financial Statements (iv) Trend analysis  (v) Comparative Statement (vi) Common Size Statement  Note: (i) Problems based on trend analysis (ii) Short Problems on Comparative and Common size statements.</p>	15 Lectures
3	<p><b>Ratio Analysis.</b>  <b>Ratio analysis:</b> Meaning, classification, Du Point Chart, advantages &amp; limitations.  <b>Balance Sheet Ratios:</b> Current Ratio, Liquid Ratio, Stock Working Capital Ratio, Proprietary Ratio, Debt Equity Ratio, Capital Gearing Ratio.  <b>Revenue Statement Ratios:</b> Gross Profit Ratio, Expenses Ratio, Operating Ratio, Net Profit Ratio, Net Operating Profit Ratio , Stock Turnover Ratio, Combined Ratio, Return on Capital employed (Including Long Term Borrowings), Return on proprietor's Fund (Shareholders Fund and Preference Capital , Return on Equity Capital, Dividend Payout Ratio, Debt Service Ratio, Debtors Turnover, Creditors Turnover.</p>	15 Lectures
4	<p><b>Working Capital Management</b>  Management of Working Capital in India  · Estimating working capital needs  · Operating or working capital cycle  · Working Capital Financing: Trade Credit; Bank Credit; Commercial Papers; Certificate of Deposits (CDs); Financing.  Maximum Permissible Banking Finance</p>	15 Lectures

**References:**

1. · Cost and Management Accounting – Ravi N Kishor
2. · Essential of Management Accounting – P.N. Reddy, Himalaya publication. · Advanced Management Accounting – Robert S Kailer.
3. · Financial of Management Accounting – S.R. Varshey, Wisdom.
4. · Introduction of Management Accounting Learning – Charbs T Horngram, PHI. · Management Accounting – I.M Pandey, Vikas Publications.
5. · Cost and Management Accounting – D.K. Mattal, Galgotia Publications. · Cost Accounting Theory and Practice-M.N. Arora, Sultan Chand and sons · Management Accounting – Khan & Jain Tata Mc Graw

## Semester IV

### *1. Discipline Related Courses (DRC)*

**Course title:** Financial Management

**Course code:** VESUCEC401

**Objective:** The objective of financial management is to achieve optimal profit, both in the short and long run. It even includes wealth maximization, where every shareholder's value or hold over dividends should increase.

### **Learning Outcomes (LO):**

On successful completion of this course students will be able to:

- LO1 To understand how valuation of money is done considering the time factor
- LO2 To understand how Companies manage their leverages..
- LO3 To understand the concept of Cost of capital.
- LO4 To understand how to manage liquid funds and finance through Working capital of the company.

Unit no.	Details of topics	No of lectures
1	<b>Introduction to Financial Management and type of Financing</b> Introduction Meaning Importance Scope and Objectives Profit vs Value Maximization Introduction: Type of Financing Needs of Finance and Sources: Long Term, Medium Term, Short Term Long Term Sources of Finance Short Term Sources of Finance	10 Lectures
2	<b>Concepts in Valuation</b> The Time Value of Money Present Value Internal Rate of Return Bonds Returns The Returns from Stocks Annuity Techniques of Discounting Techniques of Compounding	15 Lectures

3	<b>Leverage</b> Introduction, EBIT & EPS Analysis Types of Leverages: Operating Leverage, Financial Leverage & Composite Leverage Relationship between Operating Leverage and Financial Leverage (Including Practical Problems)	15 Lectures
4	<b>Cost of Capital</b> Introduction, Definition and Importance of Cost of Capital Measurement of Cost of Capital, WACC (Including Practical Problems)	10 Lectures
5	<b>Working Capital Financing</b> Introduction – Key features and Characteristics of Trade Credit, Bank Credit, Commercial Papers, Certificate of Deposits and Factoring. Practical Problems based on Factoring and calculations of yield of CP's and CD's	10 Lectures

#### References:

- Fundamentals of Financial Management by D. Chandra Bose, PHI Learning Pvt. Ltd., New Delhi
- Fundamentals of Financial Management by Bhabotosh Banerjee, PHI Learning Pvt. Ltd., New Delhi
- Fundamentals of Financial Management by Vyuptakesh Sharma, Pearson Education, New Delhi
- Fundamentals of Financial Management by J.C. Van Horne, Prentice Hall of India, New Delhi
- Financial Management: Text and Problems by M.Y. Khan and P.K. Jain, Tata McGraw Hill, New Delhi
- Financial Management: Theory and Practice by Prasanna Chandra, Tata McGraw Hill, New Delhi
- Financial Management by I.M. Pandey, Vikas Publishing House, New Delhi
- Financial Management by C. Paramasivan & T. Subramanian
- Financial Management by IM Pandey
- Financial Management by Ravi Kishor
- Financial Management by Khan & Jain

## 2. Course title: Human Resource Management

Course code: VESUCEC402 -

### **Human Resource Management**

**LO1 -Familiarize the students with basic concepts of HRM**

**LO 2- Acquaint Students with concept of HRD**

**LO3- Equip students with knowledge regarding maintaining Human relations at the workplace.**

**LO4- Make students aware of current trends in the field of HR**

#### **Module I - Human Resource Management (15 lectures)**

- **Human Resource Management** – Concept, Functions, Importance, Traditional v/s Strategic Human Resource Management
- **Human Resource Planning-** Concept Steps in Human Resource Planning  
**Job Analysis-**Concept, Components  
**Job design-** Concept, Techniques
- **Recruitment-** Concept, Sources of Recruitment  
**Selection** - Concept , process , Techniques of E,selection,  
**Human resource Information System (HRIS)** – Concept

#### **Module II - Human Resource Development (15 lectures)**

- **Human Resource Development-** Concept, functions  
**Training-** Concept, Process of identifying training and development needs, Methods of Training & Development (Apprenticeship, understudy, job rotation, vestibule training, case study, role playing, sensitivity training, In-basket, management games)  
**Evaluating training effectiveness-** Concept, Methods
- **Performance Appraisal-** Concept, Benefits, Limitations, Methods
- **Career Planning-** Concept, Importance  
**Succession Planning-** Concept, Need  
**Mentoring-** Concept, Importance  
**Counseling-** Concept, Techniques.

#### **Module III - Human Relations (15 lectures)**

- **Human Relations-** Concept, Significance  
**Leadership** –Concept, Transactional & Transformational Leadership  
**Motivation-** Concept, Theories of Motivation,(Maslow’s Need Hierarchy Theory, Vroom’s Expectancy Theory, McGregor’s Theory X and Theory Y, Pink’s Theory of Motivation)
- **Employees Morale-** Concept, Factors affecting Morale, Measurement of Employees Morale  
Emotional Quotient and Spiritual Quotient- Concept, Factors affecting EQ & SQ
- **Employee Grievance-** Causes, Procedure for Grievance redressal  
Employee welfare measures and Mental Health Support

#### **Module IV - Recent trends in Human Resource Management (15 lectures)**

- **HR in changing environment**  
Competencies- concept, classification, Soft skills, Digital skills
- **Trends in Human Resource Management**  
Employee Engagement- Concept, Types  
**Changing patterns of employment** - Work from Home (Digital Nomadism), Use of Artificial Intelligence (AI) and Machine Learning in HRM, Training the Workforce with Virtual Reality (VR) and Augmented Reality (AR)

- **Challenges in Human Resource Management:** Workforce Diversity, Attrition, Downsizing, Employee Absenteeism, Work life Balance, Sexual Harassment at work place, Challenges in remote working

#### REFERENCES:-

- Bernardin, John H: Human Resource Management, Tata McGraw Hill, New Delhi 2004.
- Arthur M, Career Theory Handbook, Prentice Hall Inc, Englewood Cliff.
- Belkaoui, A.R. and Belkaoui ,JM, Human Resource Valuation: A Guide to Strategies and Techniques, Quarum Books, Greenwood, 1995.
- Dale, B, Total Quality and Human Resources: An Executive Guide, Blackwell, Oxford.
- Greenhaus, J.H., Career Management, Dryden, New York.
- Mabey, C and Salama, G., Strategic Human Resource Management, Blackwell, Oxford.
- Aswathappa. K, Human Resource Management
- Subba Rao, Human Resources Management.
- Michael Porter, HRM and Human Relations.
- M.N. Rudrabasavaraj: Cases in Human Resource Management –Himalaya Publishing House –NewDelhi, 1998
- Decenzo, D.A. and Robbins, S. P.,Fundamentals of Human Resource Management, Wiley, India.
- Dessler, G. and Varkkey, B., Human Resource Management,Pearson Education, Delhi.
- Chhabra, T.N.,Human Resource Management,Dhanpat Rai & Co., Delhi.
- Aswathappa K.,Human Resource Management,Tata McGraw,Hill, New Delhi.
- H. John Bernardin and Richard W. Beatty: Performance Appraisal: Human Behavior at work –Boston: Kent, 1984
- George T. Milkovich and John W. Boudream: Personnel / Human Resources Management: A Diagnostic Approach, 5thEdn. Plano, TX: BusinessPublications, 1998.
- Lepak, David &Gowan, Mary. Human Resource Management.Dorling Kindersley (India).
- Khanna, S.S. Human resource Management (Text and Cases). S. Chand, New Delhi.
- Sadri,J, Sadri.S, Nayak.N, A Strategic Approach to HumanResource Management, JAICO Publishing House.
- Davar, R. S. Personnel Management and Industrial Relations. Vikas Publication, Noida.
- Robbins, Stephen P. OrganisationalBehaviour. Pearsons Education, New Delhi

### 3. Course title: Company Law

Course code: VESUCEC403

Semester 4

#### Learning Outcomes

LO1 -Help students understand about the Indian Companies Act.

LO2- Enable Student to gain knowledge about Indian Partnership Act and various types of partnerships & L.L.P

LO3- Develop good understanding about Indian Consumer Act.

LO4- Acquaint students with the laws related to Patent, Trade Marks & Copy rights

LO5- Help student understand and gain knowledge about Domain registration, Disputes and E-commerce website.

Sr. No	Modules	No. of Lectures
1	Indian Companies Act – 2013	12
2	Indian Partnership Act – 1932	12
3	Consumer Protection Act, 1986 & Competition Act 2002	12
4	Intellectual Property Rights	12
5	Domain Registration and website in India	12
<b>Total</b>		<b>60</b>
Sr. No.	Modules	
1	Indian Companies Act – 2013	



	<ul style="list-style-type: none"> <li>• Company – Concept, Features, Common procedure for Incorporation of the company, Consequences of non-registration of the company <ul style="list-style-type: none"> <li>• Member of a company – Concept, Who can become a member, Modes of acquiring membership, Cessation of membership, Rights and liabilities of members.</li> <li>• Director – Qualification &amp; Disqualification, Classification, Director Identification Number (DIN).</li> <li>• OPC – Features, Provision applicable to OPC</li> </ul> </li> </ul>
<b>2</b>	<b>Indian Partnership Act – 1932</b>
	<ul style="list-style-type: none"> <li>• Partnership – Concept, Essentials, Types of Partnership</li> <li>• Limited Liability Partnership (LLP) 2008 – Concept, Characteristics, Advantages &amp; Disadvantages, Procedure of Incorporation.</li> <li>• Extent of L.L.P – Conversion of LLP, Mutual rights &amp; duties of partners, Winding up of LLP, Distinction between LLP and Partnership.</li> <li>• Distinction between LLP and OPC.</li> </ul>
<b>3.</b>	<b>Consumer Protection Act, 1986 &amp; Competition Act 2002</b>
	<ul style="list-style-type: none"> <li>• Consumer Protection Act – Concept, Objects, Reasons for enacting the Consumer Protection Act, Definition of Consumer, Consumer Dispute, Complaint, Complainant, Defect, Deficiency, Unfair Trade Practices, Goods &amp; Services. <ul style="list-style-type: none"> <li>• Consumer Protection Councils &amp; Redressal Agencies – District, State &amp; National.</li> <li>• Competition Act 2002 – Concept, Salient Features, Objectives &amp; Advantages.</li> <li>• Abuse of Dominant Position, Competition Commission of India, Anti – Competition Agreements.</li> </ul> </li> </ul>
<b>4.</b>	<b>Intellectual Property Rights</b>
	<ul style="list-style-type: none"> <li>• Intellectual Property Right (IPR) – Concept, Nature.</li> <li>• IPR relating to Patents – Concepts of Innovation and discovery, Comparison (S2 (j)), Concept of Patent.</li> <li>• IPR relating to copyrights – Concept of Copyright (Ss. 14, 16, 54), Concept of author and authorised acts, (S.2) Ownership of Copy right (S.17) Duration or term of Copy right. (S 22-27), Original work and fair use.</li> <li>• IPR relating to Trademarks – Concept, Functions of Trade Mark, types, Trademarks that cannot be registered, Registration of Trade Marks and rights of the proprietor of Trade Marks. Procedure for Registration of Trade Marks.</li> </ul>
<b>5.</b>	<b>Domain Registration and website in India</b>
	<ul style="list-style-type: none"> <li>• Domain name and Registration, Types of Domain name disputes.</li> <li>• Domain name allocation system.</li> <li>• Legal Requirement to start an Ecommerce web site in India.</li> <li>• Regulation of E-commerce website in India.</li> <li>• Rights and obligation in the world of E-commerce.</li> </ul>

## Reference Books

- Guide to the Companies Act, 2013 by A Ramaiya, Lexis Nexis.
- Company Law by G.K.Kapoor.
- Company Law by N.D.Kapoor.
- Company Law by P.C. Tulsian.
- Law and practice of Intellectual Property in India by Dr.Vikas Vashishth, Bharat Law House.
- Law of Partnership along with Limited Liability Partnership by Avatar Singh, Eastern Book Company.
- Laws Relating to Intellectual Property, Universal Law Publishing Co. Dr. B.L.Wadhera
- Consumer Protection Law and Practice by Dr.V.K.Agarwal, Bharat Law House.
- Competition Law by Avatar Singh, Eastern Book Company
- Competition Law in India by T. Ramappa, Oxford University Press.
- Intellectual Property Rights by Narayan.
- Laws Relating to Intellectual Property, Universal Law Publishing Co. Dr. B.L.Wadhera.
- Joseph P. T., E-Commerce – An Indian perspective.
- Jaiswal S. E-Commerce.
- Mohammad Mahmoudi Maymand, E-Commerce.
- Murthy C.S.V. E-Commerce – concept, model, strategies.
- E-Commerce Law by Pratima Narayan

**2.A. Ability Enhancement Course**  
**1.Course title: Principles of Auditing**  
**Course code: VESUCEC404**

NO	MODULE	NO OF LECTURES
1	Introduction to Auditing	05
2	Audit Planning, Procedures and Documentation	05
3	Auditing Techniques and Internal Audit Introduction	15
4	Auditing Techniques: Vouching	08
5	Auditing Techniques: Verification	07
6	Audit of Limited Companies	15
7	Auditing in Computerised environment	08
8	Professional Ethics and Misconduct	07
	<b>Total</b>	<b>60</b>

**Course Objectives:** Knowledge and understanding of audit of limited companies, different types of audit, and professional ethics in profession of chartered accounts.

**Course Outcomes:**

**Learning Outcomes (LO):**

**On successful completion of this course students will be able to:**

**LO-1 - Help students gain Insights regarding the qualifications, remuneration, appointment, powers and duties etc. of the auditor.**

**LO-2 - Acquaint students with** various types of audits.

**LO-3 - Help students** learn about how to apply professional ethics and various penalties under professional misconduct

SR NO	MODULE	No. of lectures
1	<b>Introduction to Auditing</b>	05
	<p><b>Basics</b>—Financial Statements, Users of Information, Definition of Auditing, Objectives of Auditing – Primary and Secondary, Expression of Opinion, Detection of Frauds and Errors, Inherent limitations of Audit. Difference between Accounting and Auditing, Investigation and Auditing.</p> <p><b>Errors &amp; Frauds</b>—Definitions, Reasons and Circumstances, Types of Error – Commission, Omission, Compensating error. Types of frauds, Risk of Fraud and Error in Audit, Auditors Duties and Responsibilities in Case of Fraud</p> <p><b>Principles of Audit</b> –Integrity, Objectivity, Independence, Skills, Competence, Work Performed by Others, Documentation, Planning, Audi Evidence, Accounting System and Internal Control, Audit Conclusions and Reporting</p> <p><b>Types of Audits</b> – Meaning, Advantages and Disadvantages of Balance sheet Audit, Interim Audit, Continuous Audit, Concurrent Audit and Annual Audit.</p>	
2	<b>Audit Planning, Procedures and Documentation</b>	05

	<p><b>Audit Planning</b> –Meaning, Objectives, Factors to be Considered, Sources of Obtaining Information, Discussion with Client, Overall Audit Approach. <b>Audit Program</b> – Meaning, Factors, Advantages and Disadvantages, Overcoming Disadvantages, Methods of Work, Instruction before Commencing Work, Overall Audit Approach</p> <p><b>Audit Working Papers</b> - Meaning, Importance, Factors Determining Form and Contents, Main Functions / Importance, Features, Contents of Permanent Audit File, Temporary Audit File, Ownership, Custody, Access of Other Parties to Audit Working Papers, Auditors Lien on Working Papers, Auditors Lien on Client's Books</p> <p><b>Audit Notebook</b> – Meaning, Structure, Contents, General Information, Current Information, Importance.</p>	
3	Auditing Techniques and Internal Audit Introduction	15
	<p><b>Test Check</b>-Test Checking Vs Routing Checking, Test Check meaning, Features, Factors to be Considered, When Test Checks Can be Used, Advantages, Disadvantages and Precautions.</p> <p><b>Audit Sampling</b> -Audit Sampling, Meaning, Purpose, Factors in Determining Sample Size -Sampling Risk, Tolerable Error and Expected Error, Methods of Selecting Sample Items, Evaluation of Sample Results, Auditors Liability in Conducting Audit Based on Sample.</p> <p><b>Internal Control</b> -Meaning and Purpose, Review of Internal Control, Advantages, Auditors Duties, Review of Internal Control, Inherent Limitations of Internal Control, Internal Control Samples for Sales and Debtors, Purchases and Creditors, Wages and Salaries. Internal Checks Vs Internal Control, Internal Checks Vs Test Checks.</p> <p><b>Internal Audit</b> -Meaning, Basic Principles of Establishing Internal Audit, Objectives, Evaluation of Internal Audit by Statutory Auditor, Usefulness of Internal Audit, Internal Audit Vs External Audit, Internal Checks Vs Internal Audit.</p>	
4	<b>Auditing Techniques: Vouching</b>	08

	<p><b>Audit of Income</b> - Cash Sales, Sales on Approval, Consignment Sales, Sales Returns Recovery of Bad Debts written off, Rental Receipts, Interest and Dividends Received, Royalties Received.</p> <p><b>Audit of Expenditure</b> - Purchases, Purchase Returns, Salaries and Wages, Rent, Insurance Premium, Telephone Expenses, Postage and Courier, Petty Cash Expenses, Travelling Commission, Advertisement, Interest Expenses.</p>	
<b>5</b>	<b>Auditing Techniques: Verification</b>	<b>07</b>
	<p><b>Audit of Assets Book Debts / Debtors, Stocks</b> -Auditors General Duties; Patterns, Dies and Loose Tools, Spare Parts, Empties and Containers, Quoted Investments and Unquoted Investment, Trade Marks / Copyrights, Patents, Know-how, Plant and Machinery, Land and Buildings, Furniture and Fixtures.</p> <p><b>Audit of Liabilities</b> - Outstanding Expenses, Bills Payable, Secured loans, Unsecured Loans, Contingent Liabilities.</p>	
<b>6</b>	<b>Audit of Limited Companies</b>	<b>15</b>
	<p>Qualifications, Disqualifications, Appointment, Removal, Remuneration of Auditors, Audit Ceiling, Status, Power, Duties and Liabilities of Auditors, Branch Audit, Joint Audit, Special Audit. Maintenance of Books of Account –Related Party Disclosures, Segment Reporting, Divisible Profit, Dividend and Depreciation (Companies Act, Standards on Accounting, Legal Decisions and Auditor’s Responsibility), Representations by Management,</p> <p>Contents of Annual Report. Definition, Distinction between Report and Certificate, Types of Reports/Opinion.</p>	
<b>7</b>	<b>Auditing in Computerised environment</b>	<b>08</b>
	<p>Audit under computerised environment: Computer auditing; specific problems of EDP audit, need for review of internal control; use of computers for internal and management audit purposes; test packs, computerised audit programmes; involvement of the auditor at the time of setting up the computer system</p>	

<b>8</b>	<b>Professional Ethics and Misconduct</b>	<b>07</b>
	Introduction, Meaning of Professional Ethics Meaning of Professional Misconduct, Schedules to the Chartered Accountants Act, 1949 Relating to Professional Misconduct, Enquiry into Charges of Misconduct of Chartered Accountants.	

<b>References</b>
<ul style="list-style-type: none"> <li>· <i>CA Surbhi Bansal – Audit and Assurance</i></li> <li>· <i>Taxmann – Auditing</i></li> <li>· <i>Dr.SMeenakumari – Fundamentals of Auditing</i></li> <li>· <i>BaldevSachdeva&amp;Jagwant Singh Pardeep Kumar – Auditing theory &amp; Practice</i></li> </ul>

**2.Course title:** Customer Relationship Management (CRM)

**Course code:** VESUCEC405

**CUSTOMER RELATIONSHIP MANAGEMENT (SYLLABUS)**

<b>SN</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	<b>Introduction to Customer Relationship Management</b>	<b>15</b>
2	<b>CRM Marketing Initiatives, Customer Service and Data Management</b>	<b>15</b>
3	<b>CRM Strategy, Planning, Implementation and Evaluation</b>	<b>15</b>
4	<b>CRM New Horizons</b>	<b>15</b>
	<b>Total</b>	<b>60</b>

**Objectives:**

LO1- Enable students to understand the concept of Customer Relationship Management (CRM) and implementation of Customer Relationship Management.

LO2 - Get insight into CRM marketing initiatives, customer service and designing CRM strategy.

LO3- Help students to understand new trends in CRM, challenges and opportunities for organizations.

**Module 1: Introduction to Customer Relationship Management**

- Concept, Evolution of Customer Relationships: Customers as strangers, acquaintances, friends and partners
- Objectives, Benefits of CRM to Customers and Organisations, Customer Profitability Segments, Components of CRM: Information, Process, Technology and People, Barriers to CRM
- Relationship Marketing and CRM: Relationship Development Strategies: Organizational Pervasive Approach, Managing Customer Emotions, Brand Building through Relationship Marketing, Service Level Agreements, Relationship Challenges

**Module 2: CRM Marketing Initiatives, Customer Service and Data Management**

- CRM Marketing Initiatives: Cross-Selling and Up-Selling, Customer Retention, Behaviour Prediction, Customer Profitability and Value Modeling, Channel Optimization, Personalization and Event-Based Marketing
- CRM and Customer Service: Call Center and Customer Care: Call Routing, Contact Center Sales-Support, Web Based Self Service, Customer Satisfaction Measurement, Call-Scripting, Cyber Agents and Workforce Management
- CRM and Data Management: Types of Data: Reference Data, Transactional Data, Warehouse Data and Business View Data, Identifying Data Quality Issues, Planning and Getting Information Quality, Using Tools to Manage Data, Types of Data Analysis: Online Analytical Processing (OLAP), Clickstream Analysis, Personalisation and Collaborative Filtering, Data Reporting

**Module 3: CRM Strategy, Planning, Implementation and Evaluation**

- Understanding Customers: Customer Value, Customer Care, Company Profit Chain: Satisfaction, Loyalty, Retention and Profits
- Objectives of CRM Strategy, The CRM Strategy Cycle: Acquisition, Retention and Win Back, Complexities of CRM Strategy
- Planning and Implementation of CRM: Business to Business CRM, Sales and CRM, Sales Force Automation, Sales Process/ Activity Management, Sales Territory Management, Contact Management, Lead Management, Configuration Support, Knowledge Management CRM Implementation: Steps- Business Planning, Architecture and Design, Technology Selection, Development, Delivery and Measurement
- CRM Evaluation: Basic Measures: Service Quality, Customer Satisfaction and Loyalty, Company 3E Measures: Efficiency, Effectiveness and Employee Change

#### **Module 4: CRM New Horizons**

- e-CRM: Concept, Different Levels of E- CRM, Privacy in E-CRM:
- Software App for Customer Service:# Activity Management, Agent Management, Case Assignment, Contract Management, Customer Self Service, Email Response Management, Escalation, Inbound Communication Management, Invoicing, Outbound Communication Management, Queuing and Routing, Scheduling
- Social Networking and CRM
- Mobile-CRM
- CRM Trends, Challenges and Opportunities
- Ethical Issues in CRM

#### **Reference Books:**

1. Baran Roger J. & Robert J. Galka (2014), Customer Relationship Management: The Foundation of Contemporary Marketing Strategy, Routledge Taylor & Francis Group.
2. Anderrson Kristin and Carol Kerr (2002), Customer Relationship Management, Tata McGraw-Hill.
3. Ed Peelen, Customer Relationship Management, Pearson Education
4. Bhasin Jaspreet Kaur (2012), Customer Relationship Management, Dreamtech Press.
5. Judith W. Kincaid (2006), Customer Relationship Management Getting it Right, Pearson Education.
6. Jill Dyche' (2007), The CTM Handbook: A Business Guide to Customer Relationship Management, Pearson Education.
7. Valarie A Zeithmal, Mary Jo Bitner, Dwayne D Gremler and Ajay Pandit (2010), Services Marketing Integrating Customer Focus Across the Firm, Tata McGraw Hill.
8. Urvashi Makkar and Harinder Kumar Makkar (2013), CRM Customer Relationship Management, McGraw Hill Education.

#### **2.Course title: International Business**

**Course code: VESUCEC405**



Sr. No.	Modules	No. of Lectures
1	Introduction to International Business	15
2	International Regulatory Environment	15
3	International Marketing and Human Resource Management	15
4	Foreign Trade Policy and Export Incentives	15
<b>Total</b>		<b>60</b>

**Course Objectives:** Knowledge and understanding of international business, regulatory environment, international marketing, HR, foreign trade policy and export assistance.

**Course Outcomes:**

**Learning Outcomes (LO):**

**On successful completion of this course students will be able to:**

**LO1:** Help students understand the concept of International Business.

**LO2 :** Get insight into the international regulatory environment and investment management in the global market.

**LO3 :** Acquaint students with international marketing and international HR practices.

**LO4 :** Equip students with knowledge regarding foreign trade policy and export incentives.

Unit no.	Details of topics	No of lectures
1	<p><b>Introduction to International Business</b></p> <p>Importance, nature and Scope of International Business, Drivers of International Business, Evolution of International Business, Domestic Business v/s International Business - Reasons for International Business, strategies for going international</p> <p>Globalization, Multinational Corporations - Nature, Goals of MNCs, India's presence - Advantages and Disadvantages of MNCs, Modes of Entry and Operation - exporting (direct and indirect), licensing, franchising, contract manufacturing, turnkey projects, joint ventures, Mergers and Acquisitions, Foreign Direct Investment</p> <p>Theories of International Business - Mercantilism, Absolute Advantage, Comparative Advantage, Factor Endowment, Competitive Advantage</p>	15 Lectures

2	<p><b>International Regulatory Environment</b></p> <p>Definition of International Trade-Problems in International Trade-Trade Barriers- Tariff and Non –tariff barriers-Distinction between Tariff and Non-tariff barriers.</p> <p>Regional Trading blocs - Working of EU( European Union), ASEAN( Association of SouthEast Asian Nations),NAFTA( North American Free Trade Association) and SAARC( South Asian Association For Regional Co-operation) - Effects of Trade blocs on International Trade.</p> <p>WTO –World Trade Organization - Objectives –Agreements-Role of WTO in International trade.</p> <p>Investment Management in International Business - Foreign Direct Investment - Offshore Banking - Resource Mobilization through portfolio/GDR/ADR - Other options of funding in ventures and case discussions, FEMA &amp; FDI,</p>	15 Lectures
3	<p><b>International Marketing and Human Resource Management</b></p> <p>International marketing, Domestic and International marketing compared, Benefits of International marketing, Major activities, International market Assessment, International product Strategies, Pricing Issues and Decisions, Dumping, Promotion issues and Policies</p> <p>International HR Strategies - Unique Characteristics of Global HR - HR – Challenges - Ethical Issues - Regulator, Aspects of HR - Managing International HR activities - Expatriation and Repatriation of employees</p>	15 Lectures
4.	<p><b>Foreign Trade Policy and Export Incentives</b></p> <p>Objectives and main highlights of FTP-2015-2020.-Implications of FTP on India’s export trade.</p> <p>Export Assistance and Incentives-Main export incentives extended to Indian exporters by Government of India—Duty Drawback, EPCG ( Export Promotion Capital Goods Scheme),MDA (Marketing Development Assistance),MAI( Market Access Initiative)Deemed export, ASIDE(Assistance to States for Infrastructure Development of Exports), Tax holidays</p>	15 Lectures

## 2.B Skill Enhancement Courses

### 1.Course Title: Digital Marketing

Course Code : VESUCEC406

## Digital Marketing

### Course Out Comes:

LO1: Help students interpret the traditional marketing mix within the context of a changing and extended range of digital strategies and tactics

LO2: Comprehend the importance of conversion and working with digital relationship marketing.

LO3: Understand the emerging trends in digital marketing and critically assess the use of digital marketing tools by applying relevant marketing theories and frameworks

### Modules at a glance

Sr.No	Modules	No. of Lectures
1	Getting Started with Digital Marketing.	15
2	Using Content to Generate Fans, Followers, and Customers	15
3	Generating Website Traffic	15
4	Measuring, Analyzing, and Optimizing Campaigns	15
	Total	60

Sr. NO	Module/Unit
1	<p>Getting Started with Digital Marketing</p> <p><b>Understanding the Customer Journey</b> : Creating a Customer Avatar, Getting Clear on the Value You Provide, Knowing the Stages of the Customer Journey.</p> <p><b>Choosing the Right Marketing Campaign</b> : Establishing Marketing Objectives, Defining a Digital Marketing Campaign, Balancing Your Marketing Campaign Calendar, Viewing Your Digital Marketing through the Campaign Lens</p>

	<p><b>Crafting Winning Offers</b> : Offering Value in Advance, Designing an Ungated Offer, Designing a Gated Offer, Designing Deep-Discount Offers, Maximizing Profit</p>
2	<p>USING CONTENT TO GENERATE FANS, FOLLOWERS, AND CUSTOMERS</p> <p><b>Pursuing Content Marketing Perfection</b> : Knowing the Dynamics of Content Marketing, Finding Your Path to Perfect Content Marketing, Executing Perfect Content Marketing, Distributing Content to Attract an Audience</p> <p><b>Blogging for Business</b> : Establishing a Blog Publishing Process, Applying Blog Headline Formulas, Auditing a Blog Post</p>
3	<p>GENERATING WEBSITE TRAFFIC</p> <p><b>Building High-Converting Landing Pages</b> : Exploring the Types of Landing Pages., Creating a Lead Capture Page, Creating a Sales Page, Grading a Landing Page</p> <p><b>Capturing Traffic with Search Marketing</b> : Knowing the Three Key Players in Search Marketing, Targeting Search Queries, Optimizing Your Assets for Specific Channels, Earning Links</p> <p><b>Leveraging the Social Web</b> : The Social Success Cycle, Listening to the Social Web, Influencing and Building Brand Authority, Networking That Moves the Needle, Selling on Social Channels, Avoiding Social Media Mistakes</p>
4	<p>MEASURING, ANALYZING, AND OPTIMIZING CAMPAIGNS.:</p> <p><b>Crunching Numbers: Running a Data-Driven Business</b> : Leveraging the Five Google Analytics Report Suites, Understanding Where Your Traffic Is Coming From, Tracking the Origins of Site Visitors, Creating Goals to See Who's Taking Action, Segmenting Your Audience with Google Analytics, Honing In on Your Audience</p> <p><b>Optimizing Your Campaigns for Maximum ROI</b> : Understanding Split Testing., Selecting Page Elements to Optimize, Getting Ready to Test, Preparing to Launch, Calling a Test</p>

Books and References			
Sr.No	Title	Author	Publisher
1	Digital Marketing for Dummies	Ryan Desiss and Russ Heneberry	John Wiley and Sons
2	Digital Marketing	Seema Gupta	McGraw Hill
3	Digital Marketing : Cases from India	Rajendra Nargundkar and Romi Sainy	

**3.Core Courses (CC)**

**Course Title: E-Commerce Technologies**

**Course code: VESUCEC407**

### **E-Commerce Technologies**

Course outcomes:

LO1: Understand the concept of E-Commerce

LO2: Know the Characteristics and functions of E-Commerce

LO3: Recognize the benefits and limitations of e-commerce

LO4: Identify E-Commerce opportunities and challenges

LO5: Understand the online payment structure and security issues

Modules at a glance

Sr. no	Modules	No of Lectures
1	Introduction in E-Commerce and Business Models for E-commerce	15
2	e-Marketing, e-Security and e-Trading	15
3	e-Payment System and Portals	15
4	eCRM, e-SCM and M-Commerce	15
	<b>Total</b>	<b>60</b>

Sr. No	Modules / Units
1	Introduction in E-Commerce and Business Models for E-commerce

	<p><b>Introduction in E-Commerce:</b> Meaning, definition, history, features, functions of E-Commerce, Scope, Benefits and limitations of E-Commerce, The Internet and India , E-commerce opportunities and challenges for Industries.</p> <p><b>Business Models for E-commerce:</b> E-Business Models, Business-toConsumer (B2C), Business-to-Business (B2B), Consumer-to Consumer (C2C) , Consumerto-Business (C2B) , Brokerage Model, Info-mediary Model, Value Chain Model, Advertising Model, Subscription Model</p>
2	e-Marketing, e-Security and e-Trading
	<p><b>e-Marketing:</b> Traditional marketing, online marketing, E-advertising, E-branding, Marketing strategies.</p> <p><b>e-Security:</b> Information Security, Security on the Internet, Virus, Cyber Crime, E-Business Risk Management Issues, Firewall and the Security Policy</p> <p><b>e-Banking:</b> Traditional vs e-Banking, operations in e-Banking, e-Trading, importance and advantage of e-Trading</p>
3	e-Payment System and Portals
	<p><b>e-Payment Systems:</b> Digital payment requirements, digital token-based e-Payment systems, Electronic cash(e-Cash), Electronic Cheques(e-Cheque), Risk and e-Payment system. Designing e-Payment Systems, Digital Signature, Online financial services in India</p> <p><b>Portals for E-business:</b> Portals, Requirements of Intelligent Websites, Portals for ERP, Intranet Portals</p>
4	eCRM, e-SCM and M-Commerce
	<p><b>e-CRM and e-SCM</b></p> <p><b>M-Commerce:</b> Mobile Commerce, wireless Applications, Generations in wireless communication, Security issues pertaining to cellular technology, – Secured Payments through Mobile, First Mobile Commerce Service, Mobile commerce in India.</p>

Reference:

1. E-COMMERCE AN INDIAN PERSPECTIVE (2e), Joseph, P.T. (2005). New Delhi Prentice-Hall of India
2. "Electronic Commerce-A Manager's guide", RaviKalakota, Andrew B. Whinston, Addison-Wesley.
3. E-Commerce, Fundamentals And Applications by Henry Chan and Raymond Lee and Tharam Dillon and Elizabeth Chang , John Wiley
4. E Commerce In India By Gupta Publisher Sage