

COURSE: ADVANCED FINANCIAL ACCOUNTING II

CODE: 01ABCMR17211 / 01ABCMH17211

CREDITS: 04

Unit I: Accounting for Consignment

Introduction – Meaning – Consignor – Consignee – Goods Invoiced at Cost Price, Goods Invoiced at Selling Price – Normal Loss – Abnormal Loss – Valuation of Stock , Stock Reserve – Journal Entries – Ledger Accounts in the books of Consignor and Consignee.

Unit II: Accounting for Joint Ventures

Introduction – Meaning – Objectives – Distinction between joint venture and consignment – Distinction between joint venture and partnership, Maintenance of accounts in the books of coventures – maintaining separate books for joint venture , Preparation of memorandum joint venture, problems on Joint venture .

Unit III: Departmental Accounts

Meaning, Objectives, basis of allocation of expenses , Preparation of Departmental Trading and Profit and Loss Account in columnar form and Balance Sheet ,Problems on departmental accounting with balance sheet (including inter departmental transfers at invoice price),Problems on departmental accounting without balance sheet.

Unit IV: Accounts of Non - profit Organizations

Meaning, recognition of capital and revenue items, Receipts and payment account, income and expenditure account- Formats, Preparation of income and expenditure account and balance sheet(Hospital and Professional Organizations) .

COURSE: BUSINESS LAW**CODE : 01ABCMR17213 / 01ABCMR17213****CREDITS : 04****Unit I: Introduction to business law**

Introduction, Nature of Law , and definition of Business Laws ,Scope and sources of Business Laws .

Unit II: Indian Contract Act 1872

Definition of contract (, Essentials of a valid contract, classification of contracts, remedies for breach of contract ,Indian Sale of Goods Act, 1930: Definition of contract of sale, essentials of contract of sale, conditions and warranties ,Rights and duties of buyer, rights of an unpaid seller.

Unit III: The Competition Act, 2002

Objectives of Competition Act, Features of Competition Act, Competition Appellate , Offences and penalties under the Act, Competition Commission of India,Consumer Protection Act, 1986: Definition of the terms consumer, consumer dispute, defect, deficiency, unfair trade practices and services ,Rights of the consumer under the Act, Consumer Redressal Agencies – District Forum, State Commission, National Commission .

Unit IV: Indian Patent Laws and FEMA, 1999

Meaning of IPR, invention and non-invention, procedure to get patent, restoration and surrender of lapsed patent, infringement of patent ,FEMA 1999: Objects of FEMA, salient features of FEMA, definition of important terms: authorized person, currency, foreign currency, foreign exchange, foreign security, offences and penalties .

Unit V: Environment Protection Act, 1986

Objects of the Act, definitions of important terms: environment, environment pollutant, environment pollution, hazardous substance and occupier , of pollution , Rules and powers of central government to protect environment in India.

COURSE: ORGANISATIONAL BEHAVIOUR

CODE : 01ABCMR17212/ 01ABCMH 17212

CREDITS : 04

Unit I: Evolution of Organizational Behaviour (OB)

Nature of OB, Historical development of OB , Scientific Management, human relation approach, and contemporary approaches , Contributing disciplines to the OB field , hallenges for OB, developing an OB model .

Unit II: Behaviour of Individual

Learning; nature, theories of learning: classical, operant, social; applications of learning principles in organizational attitudes, Components of an attitude, its formations, functions, changing attitudes and Job attitudes , Job satisfaction, organizational commitment, personality; nature; determinants; biological, social, and situational; theories of personality – big-five model; personality and organization fit, Perception; nature, process, factors of perception, errors in perception; applications in organizations .

Unit III: Group Behaviour Features

Group behaviour; defining and types of groups, stages of group development, factors , Group decision making, Conflict; functional, dysfunctional conflict, sources and types of conflict; approaches to conflict resolution .

Unit IV: Leadership Behaviour

Leadership; concept, styles of leadership, Theories of leadership, Trait theory, managerial grid .

Unit V: Organizational Issues

Organizational culture; nature and types, evolution and maintenance of a culture in an organization, Organizational change, resistance to change; nature and forces of change.

COURSE: PRINCIPLES OF MARKETING**CODE : 01ABCMR17214 / 01ABCMH17214****CREDITS : 04****Unit I: Introduction to Marketing**

Marketing Management Philosophies – What is marketing – The concepts of marketing, Strategic planning – Marketing Management process – Analysis marketing opportunities , Selecting target consumers, developing marketing mix. Analysis of macro and micro environment .

Unit II: Buyer Behavior

Buyer behavior; influencing factors on Consumer Behavior, Buying situation – Buying decision process – Industrial buyer behavior, Customer relationships management – Customer acquisitions, Retaining, Defection Market segmentation, targeting and positioning.

Unit III: Marketing Strategies

Competitive Marketing Strategies, Product policies – consumer and industrial product decisions, branding, packaging and labeling, New product Development and Product life cycle strategies, Consumer Marketing — Services marketing – Competitor analysis - Analysis of consumer and industrial markets – Strategic Marketing Mix components.

Unit IV: Pricing strategy & Promotional strategies

Pricing – Pricing strategies and approaches, Distribution – Nature of channels – channel –decision, retailing and wholesaling, Promotions – Advertising scope, designing copy, media selection, Sales promotions strategies , Sales force decisions, Selection, Training, Compensation and Control Consumer protection – Awareness of consumer rights in the market place .

Unit V: Marketing research & trends

Marketing Information System – Research Process – Concepts and applications: Product , Advertising – Promotion – Consumer Behavior – Retail research – Customer driven Organizations - Cause related marketing - Ethics in marketing – E-Marketing, Online marketing trends .