

St. Xavier's College (Autonomous),  
Mumbai



Syllabus of the courses offered by the  
Department of Commerce  
(June 2016 Onwards)



# St. Xavier's College – Autonomous Mumbai

## Syllabus For 1<sup>st</sup> Semester Courses in **COMMERCE** (June 2016 onwards)

Contents:

Theory Syllabus for Courses:

A.COM.1.01 - Organization of Commerce and Industry

**F.Y. B.A.**

**Course: A.COM.1.01**

**Title: Organization of Commerce and Industry Commerce**

**Learning Objectives:**

The objective of the paper is to expose the students to the modern business world and to help them to understand the basic concepts in commerce, trade and industry and their role in the development of Indian economy.

**Number of lectures: 60**

**UNIT 1**

**Trade and Commerce:**

**(05 lectures)**

- Meaning and Importance of Trade  
Commerce and Industry, Economic and non-economic activities
- Classification of Trade, Industry & Commerce, Aids to Trade.
- Importance and Role of Commerce in modern business
- Objectives of Business. Role of wholesalers and retailers in modern business.

**UNIT 2**

**Banks:**

**(20 lectures)**

- Banks, types and services
  - Technology in Banks : Internet banking, e-commerce, Online Tax Accounting System, Electronic accounting system in excise and service tax, global packet radio service, Information Technology Act, 2000.
  - Payment and Settlement System  
New Age clearing, credit card operation, electronic fund transfer, electronic clearing service, MICR clearing, core banking solutions or centralized banking solutions, cheque truncation.
  - New Age Payment -National Gateways  
Real time Gross Settlement (RTGS) operations and impact on financial sector, national financial switch, structured financial messaging system (SFMS)
- Special Reference:** S S Bhatia, Tarika Singh, Sikarwar, K C Yadav, A Mehra : Transforming Business Organisation for Longevity, Challenges and Opportunities, Narosa Publishing House.

**UNIT 3**

**Insurance:**

**(20 lectures)**

- General Insurance Industry in India : Issues and challenges  
Current status of Indian General Insurance Market  
SWOT Analysis : External and Internal Environment Analysis
- Re-insurance : Global Environment and Indian Challenges  
What is Reinsurance? Performance and Types
- Gratuity System in India : Need and Scope for Reform  
Nature of Liability  
Calculation of gratuity  
Funding and Administration  
Income Tax Liability
- GATS Provision & Indian Insurance Sector  
General Agreement on Trade and services

Insurance Services covered by GATS  
Major results of negotiation in the financial services  
Insurance penetration in India compared to global standards

**Special Reference:** Insurance Theory and Practice : Nalini Prava Tripathy, Prabir Pal,  
Prentice- Hall of India Private Limited, New Delhi.

**List Of Recommended Reference Books**

1. Basu A.K: Fundamentals of Banking-Theory and Practice; A. Mukherjee and Co., Calcutta.
2. Sayers R.S: Modern Banking ; Oxford University Press.
3. Panandikar S.G. and Mithani D.M: Banking in India; Orient Longman.
4. Reserve Bank of India: Functions and Working.
5. Mishra M.N: Insurance Principles and Practice; S. Chand and Co, New Delhi.
6. Insurance Regulatory Development Act 1999.



# St. Xavier's College – Autonomous Mumbai

## Syllabus For 2<sup>nd</sup> Semester Courses in **COMMERCE** (June 2016 onwards)

Contents:

Theory Syllabus for Courses:

A.COM.2.01 - Forms of Business Organizations

**F.Y. B.A.**

**Course:A.COM.2.01**

**Title: Forms of Business Organizations**

**Learning Objectives:**

The purpose of this paper is to impart to the students an understanding of business concepts with a view to provide an insight of the modern business practices, forms, procedures and functioning of various business organizations.

**Number of lectures:60**

**UNIT 1**

**Meaning and Features of Forms of Organization: (15lectures)** Sole Trader, Partnership, LLP, Joint stock company Co-operative form of business organization.

**UNIT 2**

**Joint Stock Company-I: (15 lectures)**

Stages involved in the Formation of Company, Important documents required for formation, Structural organization of JSC (Shareholders, Board of Director, Managing Director, Auditor, and Company Secretary).

**UNIT 3**

**Joint Stock Company-II: (15 lectures)**

Owned Capital (Equity Share, Preference Shares), Debt Capital (Debentures, Stock, and Bonds), Issue of Shares (at par, Premium and discount), Underwriting of Issue, Bonus Shares, Rights Issue, Application and Allotment of Shares, Membership.

**UNIT 4**

**Joint Stock Company-III: (15 lectures)**

Company Meetings-(Statutory Meeting, Annual General Meeting, Board of Directors Meeting, Extra Ordinary meeting), Provisions relating to Notice, Agenda, Quorum, Proxy, Voting Motions, Resolutions, Amendments, Minutes.

**List of Recommended Reference Books**

1. Dr. C. B. Gupta, Business Organization and Management, Publication: Sultan Chand & Co. Delhi Sayers R.S: Modern Banking; Oxford University Press.
2. N.D. Kapoor, Elements of Company Laws, Publication : Sultan Chand & Sons , New Delhi
3. Dinkar Pagare, Business Studies, Publication: Sultan Chand & Sons, New Delhi.



# St. Xavier's College – Autonomous Mumbai

## Syllabus For 3<sup>rd</sup> Semester Courses in **COMMERCE** (June 2016 onwards)

### Contents:

#### Theory Syllabus for Courses:

- A.COM.3.01 - Principles of Management-I
- A.COM.3.02 –Business Accounts and Finance-I
- A.AC 3.01–Direct and Indirect Taxation-I
- A.AC 3.01 - Investment Analysis-I

**S.Y. B.A.**

**Course:A.COM.3.01**

**Title: Principles of Management-I**

**Learning Objectives:**

1.To prepare the students with a comprehensive introduction to effective management principles and conduct.

2. To provide students with an introduction to contemporary management concepts and skills and to encourage them to put these concepts and skills into practice.

**Number of lectures: 45**

**UNIT 1**

**Nature of Management: (15 lectures)**

Introduction-Definition- Features-Functions-Importance-Administration & Management- Manager – Functions of Manager- Role of a manager, Development of Management Thought; Henry Fayol-Fredrick Taylor & Scientific Management-Elton Mayo and Others- Peter Drucker, Learning from Indian Sources.

**UNIT 2**

**The Environmental Context of Management, Social Responsibility & Business Ethics (15 lectures)**

External environment, Internal Environment- Organization- Environmental Relationship- Social Responsibility and organizations-Arguments for and against Social Responsibility- Government and Social Responsibility, Business Ethics

**UNIT 3**

**Planning & Forecasting: (15 lectures)**

Introduction-Definition-Nature-Steps- Planning Premises- Types of Plan-Problems in Planning Process- Definition of Forecasting- Forecasting Process, Importance, Methods, Differences between Forecasting and Planning.

Decision Making Process-Types of decisions-Steps in Decision Making-Problems in Decision Making, MBO- Features,Nature of Objectives, Process, Benefits and Problems.

**List of Recommended Reference Books**

1. Frances Charunilam – Business Environment – Himalaya Publishing House
2. Davis Keith – The Challenge of Business
3. Peter Drucker –The Practice of Management
4. H.R. Bower- Social Responsibility of Businessman
5. K.M. Mittal – Social Responsibility of Business- Area and Progress
6. Griffin, W. Ricky, Management (8th Edition), Dreamtech Press
7. Pigore and Myres- Readings in Personnel Administration McGraw Hill



**S.Y. B.A.**

**Course: A.COM.3.02**

**Title: Business Accounts and Finance-I**

**Learning Objectives:**

To help the students understand the fundamental accounting concepts and understand its need and relevance for the corporate and to use the knowledge of accounting and finance to carry on a profitable business.

**Number of lectures: 45**

**UNIT 1**

**(15 lectures)**

Overview: Accounting concepts, conventions and principles; Accounting Equation, objectives of Accounting

Mechanics of Accounting: Double entry system of accounting, journalizing of transactions; ledger posting and trial balance sheet.

**UNIT 2**

**(15 lectures)**

Understanding final accounts: Profit & Loss Account, Profit & Loss Appropriation account and Balance Sheet, Policies related with depreciation, inventory and intangible assets like copyright, trademark, patents and goodwill.

**UNIT 3 (15 lectures)**

Funds and Cash Flow statement

-Flow of funds, working capital, need for working capital, reconciling increasing working capital, determining the existing capital requirement, future capital requirements, possible sources of working capital, factors affecting funds requirement, analysis of changes in working capital, statement of cash flow

Special Reference: Sohm N Ramachandran, Ram Kumar Kakati, Financial Accounting for Management, Tata McGraw Hill.

**List of Recommended Reference Books**

1. T.S.Grewal – Double Entry Book Keeping., Sultan Chand & Sons
2. R.L. Gupta – Principles and Practice of Accountancy, Sultan Chand & Sons
3. T.S.Grewal – Introduction to Accountancy, Sultan Chand & Sons
4. Jain & Narang – Financial Accounting, Kalyani Publishers
5. Pandey IM Chandra, Financial Management, Vikas Publishing House
6. Srivastava RM, Financial Management & Policy, Himalaya Publishing House
7. Van Hornes James C., Financial Management & Policy, PHI.

**S.Y. B.A.**

**Course:A.A.C.3.01**

**Title: Direct and Indirect Taxation- I**

**Learning Objectives:** To help students understand the basic aspects and fundamental concepts of both direct and Indirect Taxes and to impart practical knowledge and understanding.

**Number of lectures: 60**

**UNIT 1**

**(15 lectures)**

**Tax Structure & Reforms:** Structure of Taxation in India, Objectives, and Guiding principles, Tax reforms in India, Historical Background; Recent Issues and Trends.

Tax Evasion, Tax Avoidance, Tax Mitigation, Tax Planning.

**UNIT 2**

**(15 lectures)**

**Direct Tax:** An overview, IT Act 1961, Basic terms: Assessee, Assessment year, annual value, business, capital assets, income, person, previous year, transfer, scope of total income, Residential status, Exempted Incomes

**UNIT 3**

**(15 lectures)**

**Heads of income**

a. Salary b. Income from House properties, c. Profit and gain from business, Capital gains, Income from other sources, Exclusions from total income, Wealth & Gift Tax, Abolition.

**UNIT 4**

**(15 lectures)**

**Corporate Tax:** Justification, brief history, Major Issues, Revenue yields, tax incentives, Zero tax companies, MAT.

Capital Gains: Rationale, Major Problems, Concessions, special treatments.

**List of Recommended Reference Books**

1. Singhanian, V. and Singhania, M., Students' guide to Income Tax, Taxmann
2. Lal&Vashist, Income Tax and Central Sales Tax, Pearson
3. Ahuja & Gupta, Systematic Approach to Income Tax, Bharat
4. V.S. Datey, Indirect Taxes Laws and Practice, Taxmann

**S.Y. B.A.**

**Course: A. AC.3.01**

**Title: Investment Analysis-I**

**Learning Objectives:**

The aim is introduce the subject of Investment Analysis to the students and make them aware of the different investment opportunities available in Indian and international market and bring out its importance in fast changing economic world.

**Number of lectures: 60**

**UNIT 1**

**(15 lectures)**

Introduction: Objectives of Investor, Investment vs. Speculation, Characteristics of Investment: risk, return, safety. Liquidity, tax Shelter, etc., Importance of Investment Management.

Investment Alternatives: Non-marketable financial assets: Deposits with Banks, Instruments of Post Offices, etc. - Marketable financial assets: Money Market Instruments - Bonds or Fixed Income Securities- Equity Shares - Mutual Fund Schemes - Financial Derivatives.

**UNIT 2(15 lectures)**

Securities Market: Primary Market and its functions - Secondary Market: its functions and Operations - Securities and Exchange Board of India: Objectives, Powers and Functions.

**UNIT 3**

**(15 lectures)**

Investment Valuation and its Importance: Analysis of securities: Risk and Returns-Valuation, Risk and Reward relationship, Investment and time value of money -Discounted Cash Flows, Present value method.

**UNIT 4**

**(15 lectures)**

Financial Statement Analysis: Application of Financial Statement Analysis, Financial Ratios, Using of Financial Statement Analysis.

**List of Recommended Reference Books:**

1. Avadhani U.A., Investment and Securities Market in India, Himalaya Publishing House
2. Bhalla V.K. Investment Management Security Analysis & Portfolio Management, S. Chand- New Delhi.
3. Prasanna Chandra, Investment Analysis & Portfolio Management, Tata Mcgraw Hill Publishing Co. Ltd, New Delhi
4. Prasanna Chandra, Financial Management, Tata Mcgraw Hill Publishing Co. Ltd, New Delhi
5. Hirschey, M. (2001), Investment Theory and Applications, Hircourt College Publisher, USA



# St. Xavier's College – Autonomous Mumbai

## Syllabus For 4<sup>th</sup> Semester Courses in **COMMERCE** (June 2016 onwards)

Contents:

Theory Syllabus for Courses:

A.COM.4.01 - Principles of Management II

A.COM.4.02 –Business Accounts and Finance II

A.AC4.01 – Direct and Indirect Taxation II (June 2018 onwards)

A.AC 4.01 - Investment Analysis II

**S.Y. B.A.**

**Course:A.COM.4.01**

**Title: Principles of Management-II**

**Learning Objectives:**

1.To prepare the students with a comprehensive introduction to effective management principles and conduct.

2. To provide students with an introduction to contemporary management concepts and skills and to encourage them to put these concepts and skills into practice.

**Number of lectures: 45**

**UNIT 1**

**Organization : (15 lectures)**

- a. Introduction – Concept, Importance of Organizing-Principles of Organization-Formal Organization- Informal Organization- Process of Organizing- Organization Charts- Organization Manuals. Line Organization- Functional Organization-Line & Staff Organization-Organization,
- b. Delegation of Authority, Concept of Authority, Responsibility, Objective of Delegation, Process of Delegation, Benefits of Delegation, Problems in Delegation- Centralization- Decentralization

**UNIT 2**

**Departmentation & Span of Control: (15 lectures)**

- a. Departmentation- Introduction, Definition, Factors influencing departmentation -Basis used for departmentation
- b. Span of Control Introduction – Definition- Factors affecting span of control- Graicunas theory of span of Management

**UNIT 3**

**Control & Co-ordination: (15 lectures)**

- a. Introduction-Purpose of Control-Areas of control-steps in the control process-important techniques of control. Budgets- Budgetary control –preparation of Budget- Types of Budgets
- b. Co-ordination- Definition-need & importance-Principles-Problems of Co-ordination & co-operation

**List Of Recommended Reference Books**

1. H.R. Bower- Social Responsibility of Businessman
2. Frances Charunilam – Business Environment – Himalaya Publishing House
3. Davis Keith – The Challenge of Business
4. Peter Drucker –The Practice of Management
5. K.M. Mittal – Social Responsibility of Business- Area and Progress
6. Pigore and Myres- Readings in Personnel Administration\_McGraw Hill
7. Parag Diwan, Management Principles and Practices, Excel Book

**S.Y. B.A.**

**Course: A.COM.4.02**

**Title: Business Accounts and Finance II**

**Learning Objectives:**

The aim is to introduce the subject of Finance to the students and make them aware of the importance of Finance in the corporate world and help them understand the different Instruments available to raise the finance in Indian and international market and bring out its importance in fast changing economic world.

**Number of lectures: 45**

**(COM 4.02)**

**UNIT 1(15 lectures)**

Sources of Business Finance for Companies: Determinants of Capital Structure, Sources of Capital: Owned and borrowed capital, Comparative study of Sources of capital.

**UNIT 2(15 lectures)**

Management of Fixed Capital- meaning- importance- Sources- Determinants of Fixed Capital. Management of Working Capital- Meaning- Importance-Classification of Working Capital- Factors Affecting Working Capital Requirement- Sources of Working Capital.

**UNIT 3**

**(15 lectures)**

Raising Long Term Finance- Venture Capital - Initial Public offer- Followup Issue of Shares - Right Issue - Role of Prospectus - Underwriters-Types of Shares - Types of Debentures - Financial institutions-Ploughing Back of Profit - Public Deposits, Foreign Direct Investment- Meaning- Importance- Public Opinion on FDI

**List of Recommended Reference Books:**

1. Davis, Hendry A, William, Financial Management- Theory & Practice, Jaico Publishing House
2. Jain, P.K., Khan M.Y. Financial Management & Cases, Tata McGraw Hill Publishing Co.Ltd.
3. Prasanna Chandra, Financial Management, Tata Mcgraw Hill Publishing Co. Ltd, New Delhi
4. Bhali V.K. Financial Management & Policy- Text & Cases, Anmol Publishing House.
5. Chandra Prasanna, Financial Management: Theory & Practice, Tata Mc-Graw Hill.
6. Khan M. Y., Financial Management: Text, Problems & Cases, Tata Mc-Graw Hill.
7. Kishor Ravi M., Financial Management - Problems & Solutions, Taxmann Publications.
8. Pandey IM Chandra, Financial Management, Vikas Publishing House
9. Srivastava RM, Financial Management& Policy, Himalaya Publishing House
10. Van Hornes James C., Financial Management & Policy, PHI.

**S.Y. B.A.**

**Course:A.A.C.4.01**

**Title: Direct and Indirect Taxation II**

**Learning Objectives:** To help students understand the basic aspects and fundamental concepts of both direct and Indirect Taxes and to impart practical knowledge and understanding.

**Number of lectures: 45**

**UNIT 1**

**(15 Lectures)**

**Introduction and background of GST in India:** Definitions, Meaning of few terms, The Term “Supply”, “Composite Supply” and “Mixed Supply”, The Supply as per Schedule I, Schedule II, Items which are NOT Supply as per Schedule III, Time of Supply and Place of supply; Point of Taxation, Tax Invoice/ Debit Notes /and Credit Notes- Formats; E-way Bill: Meaning, Significance and details.

**UNIT 2**

**(15 Lectures)**

**Registration under GST:** Exposure to GST Portal and Online Application for Registration, Simple Problems on Registration; Periodical payment of GST by filing Form No.3B: Frequency and due dates of Filing other Returns; Due Dates, interest and late Fees payable. Solving problems on computing Interest and late fees

**UNIT 3**

**(15 Lectures)**

**Input Tax Credit ;** Negative List- Products/ situations for No Input tax credit. available; Eligibility and Conditions for taking Input tax credit; Problems on computation of GST Tax Liability; Composition Scheme & Problems on Composition Tax Liability..

**List of Recommended Reference Books**

1. “Basics of GST” by Nitya Tax Associates, of Taxmann Publication.
2. “GST made Simple-A Complete Guide to GST in India by Dr. Awdhesh Singh, of Centax Publication
3. “Summary Book GST” by CA Nikhil Singhal- Mukhaksh Publications
4. “Taxman’s GST : How to meet your obligations” by CA S. S. Gupta
5. Reference Manual on GST by WIRC of ICAI.

**S.Y. B.A.**

**Course: A. AC.4.01**

**Title: Investment Analysis II**

**Learning Objectives:**

The aim is introduce the subject of Investment Analysis to the students and make them aware of the different investment opportunities available in Indian and international market and bring out its importance in fast changing economic world.

**Number of lectures: 60**

**UNIT 1 (15 lectures)**

Portfolio Theory: Portfolio return, risk, diversification and optimal portfolio - the Single Index Model- Capital Asset Pricing Theory.

**UNIT 2 (15 lectures)**

Theories of Investment Analysis: Efficient Market Concept - Efficient Market Hypothesis - Random Walk Theory

**UNIT 3 (15 lectures)**

Fundamental Analysis: Meaning and relevance; Macroeconomic analysis - industry analysis, company analysis.

**UNIT 4 (15 lectures)**

Technical Analysis of the Market: Meaning, Tools of technical analysis -Principles of Technical analysis - Charts and Trend lines - Moving Averages - Advantages of Moving Averages.

**List of Recommended Reference Books**

1. Avadhani U.A., Investment and Securities Market in India, Himalaya Publishing House
2. Bhalla V.K. Investment Management Security Analysis & Portfolio Management, S. Chand- New Delhi.
3. Prasanna Chandra, Investment Analysis & Portfolio Management, Tata Mcgraw Hill Publishing Co. Ltd, New Delhi
4. Prasanna Chandra, Financial Management, Tata Mcgraw Hill Publishing Co. Ltd, New Delhi
5. Hirschey, M. (2001), Investment Theory and Applications, Hircourt College Publisher, USA





# St. Xavier's College – Autonomous Mumbai

## Syllabus For 5<sup>th</sup> Semester Courses in **COMMERCE** (June 2016 onwards)

Contents:

Theory Syllabus for Courses:

A.COM.5.01 - Introduction to Marketing -I

A.COM.5.02 - Organizational Behaviour

A.COM.5.03 - Entrepreneurship and Management of Small and Medium Enterprises

**T.Y. B.A.**

**Course: A.COM.5.01**

**Title: Introduction to Marketing-I**

**Learning Objectives:**

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

**Number of lectures: 60**

**UNIT 1**

**Introduction to Marketing:**

**(15 lectures)**

Definition of Marketing – Different concepts in marketing - difference between Selling & Marketing – Marketing Mix.

Need to analyze Marketing Environment – Macro Environment & Micro Environment – Indian Marketing Environment.

**UNIT 2(15 lectures)**

**Buyer Behaviour:**

Types of Buyers – Factors Influencing Buyer Behaviour – Buying Motives – Buying Process – Broad profile of Indian Consumers – Middle Class Explosion in India – Buyers Satisfaction – Meaning and need in Marketing.

**UNIT 3**

**(15 lectures)**

**Market Segmentation and Target Market:** Segmenting Market – Bases used for Market Segmentation – Choosing the Target Market – Importance.

**UNIT 4**

**(15 lectures)**

**Product Management:** Definition, Classification, Product Mix - Product Differentiation – Product Positioning -Brands, Product Life Cycle – Meaning, Stages of Product Life Cycle, Product Development – Designing test Marketing – Commercialisation of Product, Pricing - Factor Influencing Pricing, Objectives and Methods of Pricing.

**List of Recommended Reference Books**

1. Philip Kotler Gary Armstrong – Principals of marketing (Pearson education)
2. Philip Kotler, Kevin Lane, Abraham Koshley, Mithilesh wav Jha – Marketing management (Pearson education)
3. William D. Perreault, Jr. E Jerome, Mc Carthy – Basic marketing ( Tata Mcgraw Mill Publishing Co. Ltd)
4. Russel S. Winer – Marketing Management (Pearson education)
5. V. S. Ramaswamy, S. Namakumari – Marketing management (Macmilan)

**T.Y. B.A.**

**Course: A.COM.5.02**

**Title: Organizational Behaviour**

**Learning Objectives:**

To help students recognize and understand the dynamics of individual, group and system relationships to achieve organizational goals.

**Number of lectures: 60**

**(15 lectures)**

**UNIT 1**

Concept and nature of Organizational behaviour; Contributing disciplines to the field of O.B.; O.B. Models; Human needs - Meaning - Changing nature of human needs - Management's role in need fulfillment.

Group dynamics: Features, Function & Goals of formal groups - informal groups - Need for Grouping - Process of Group Formation & its size - characteristics of Groups - Conflicts & Managing the Conflicts.

**UNIT 2**

**Human Relations and Motivation:**

**(15 lectures)**

Definition - Objectives, Scope, Fundamental concept in human relations, Measures to be taken by Management to improve relations.

Motivation - Types of Motivation - steps involved in Motivation - Management techniques to increase Motivation. Detailed study of financial & non-financial Motivations, Important theories of Motivation by Maslow, Mc-Gregor, Herzberg, Vroom.

Employee Morale Definition & features - Factors influencing Morale - Measurement of morale & improving Morale.

**UNIT 3**

**Communication:**

**(15 lectures)**

Definition & Characteristics, Importance, Objectives process, formal & informal communication, written & oral communication, vertical & horizontal communication, verbal & non-verbal, transmission of informal messages, Media of Communication, Significance of informal communication to Management, Barriers to communication, removing the barriers.

**UNIT 4**

**Leadership**

**(15 lectures)**

Definition - Characteristics - Roles expected from leader - function of the leader - Qualities of the leader - Styles of leadership - Different approaches to leadership (trait-oriented, situational, transformational, transactional).

**List Of Recommended Reference Books**

1. Fred Luthans : Organisational Behaviour, Mc Graw hill, New York
2. L. M Prasad, Organisational Behaviour, S. Chand Publishers, New Delhi.
3. Mathur, B.L. - Human Resource Development, Arihant Publication
4. V.S.P. Rao - Human Resource Management in Small Industry, Discovery Publication
5. Bhatia SK - Strategic Human Resource Management Winning through people, Deep & Deep Publication
6. Prakash Ved - Human Resource Management, Anmol Publication

**T.Y. B.A.**

**Course: A.COM.5.03**

**Title: Entrepreneurship and Management of Small and Medium Enterprises I**

**Learning Objectives:**

To enable the students -

- To view Entrepreneurship as a desirable and feasible career option and develop necessary competencies.
- To understand the various aspects in the management of small scale industrial units
- To understand the significance and role of SMEs in developing economies.

**Number of lectures: 45**

**UNIT 1 (20 lectures)**

**Entrepreneurship and Micro, Small and Medium Enterprises:**

- Concept of business groups and role of business houses and family business in India. The contemporary role models in Indian business: their values, business philosophy and behavioral orientations.
- Setting up of Small business enterprise: Idea generation, Identifying business opportunities, environmental scanning, project identification, project selection, project report content & formulation, Project appraisal- (economic oriented, financial, market oriented appraisal, technological feasibility and managerial competency), clearance and permit, Licensing & registration.

**UNIT 2**

**(20 Lectures)**

**Financial and Marketing Aspects of MSMEs**

- Financial: preparation of budgets, integrated ratio analysis, assessing business risks (leverage analysis). SME funding- Capital requirement, sources of finance, Working Capital Management, Production management, Materials management, Productivity, Break Even Analysis, Total Quality management.
- Marketing: product planning & development, creating and protecting market niche, sales promotion, advertising and product costing and pricing policies. HR issues in small business. Institutes supporting Small business enterprises (Financial & non-Financial): Central level-(SIDO, NSIC, EDI, KVICetc), State level (DI, DICs, SFCs, SIDC), Specialized training institutes, other important supporting institutes.

**UNIT 3**

**(5 lectures)**

**Concession and Reliefs to SSI's**

Major problems of SSIs, Sickness in Small-Scale Industries- Reasons and Remedies, Global strategies, Concessions and Reliefs by the Central Government, Concessions and Reliefs by State Government, Future Growth.

**List of Recommended Reference Books**

1. Dr. Vasant Desai, "Small scale industries and entrepreneurship", Himalayan Publishing House
2. Entrepreneurial Development: C.B. Gupta and N.P. Srinivasan Management of small scale industry, Himalaya Pub. House, Sultan chand

3. Dr. Vasant Desai, “Dynamics of entrepreneurial development and Management”  
Himalayan Publishing House
4. The Oxford Handbook of Entrepreneurship
5. Collins and Lazier W, “Beyond entrepreneurship”, Prentice Hall , New Jersey, 1992
6. Dr. Vasant Desai, “Small scale industries and entrepreneurship”, Himalayan  
Publishing House
7. Entrepreneurial Development: C.B. Gupta and N.P. Srinivasan Management of small  
scale industry, Himalaya Pub. House, Sultan chand
8. Dr. Vasant Desai, “Dynamics of entrepreneurial development and Management”  
Himalayan Publishing House
9. The Oxford Handbook of Entrepreneurship
10. Collins and Lazier W, “Beyond entrepreneurship”, Prentice Hall , New Jersey, 1992
11. Hisrich Peters Shephard, “Entrepreneurship”, Tata McGraw Hill



# St. Xavier's College – Autonomous Mumbai

## Syllabus For 6<sup>th</sup> Semester Courses in **COMMERCE** (June 2016 onwards)

### Contents:

#### Theory Syllabus for Courses:

- A.COM.6.01 –Introduction to Marketing -II
- A.COM.6.02 - Human Resource Management
- A.COM.6.03 –Costing Accumulation Accounting

**T.Y. B.A.**

**Course: A.COM.6.01**

**Title: Introduction to Marketing II**

**Learning Objectives:**

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

**Number of lectures: 60**

**UNIT 1**

**Marketing Communication:**

**(15 lectures)**

Meaning and Importance – Personal Selling – Direct Marketing – Trade Exhibitions – Events Management in Marketing – Advertisements – Audio and Visual – Importance Advantages and Limitations.

**UNIT 2(15 lectures)**

**Distribution management:** Meaning – channels for consumer products – Channels for industrial products, retailing in India – E-Commerce – Importance – Advantages – Problems.

**UNIT 3**

**Marketing Information and Marketing Research:**

**(15 lectures)**

MIS – Significance – Requisites of Good MIS – Features – Database – Marketing Intelligence – MR - Meaning – Importance – Steps – Advantages & Limitations – Problems in Conducting MR.

**UNIT 4**

**Marketing of Services:**

**(15 lectures)**

Meaning – Features – Problems – Use of BPO in Services Marketing – Growth of Service Marketing in India. Rural Marketing: Meaning – Characteristics – Problems – Factors for the Growth of Rural Market

**List of Recommended Reference Books**

1. Philip Kotler and Gary Armstrong – Principal Of marketing (Pearson education)
2. Philip Kotler, Kevin Lane, Abraham Koshley, Mithilesh wav Jha – Marketing management (Pearson education)
3. William D. Perreault, Jr. E Jerome, Mc Carthy – Basic marketing ( Tata Mcgraw Hill Publishing Co. Ltd)
4. Russel S. Winer – Marketing Management (Pearson education)
5. V. S. Ramaswamy, S. Namakumari – Marketing management (Macmilan)

**T.Y. B.A.**

**Course: A.COM.6.02**

**Title: Human Resource Management**

**Learning Objectives:**

To help students understand the managing of human behaviour in organizations for optimal organizational effectiveness and individual outcomes.

**Number of lectures: 60**

**UNIT 1**

**Introduction to Human Resource Management: (10 lectures)**

Human Resource Management- Concept, nature and scope, HRM and Personnel Management, Changing environment of HRM; Challenge for HR Manager.

**UNIT 2**

**(15 lectures)**

Human Resource Planning: Importance - Definition - Need - Process of Human Resource Planning Job - Job Analysis - Job Description, Job Specification and Purpose or Uses of Job analysis; Content of Job analysis.

**UNIT 3**

**Recruitment and Selection Process**

**(15 lectures)**

Introduction - Factors governing Recruitment - Constraints of Manager to Recruit - Sources of Recruitment - Internal and External, Selection Procedures - Steps involved.

**Psychological testing** - Purpose, Characteristics, Classification, Advantages, Basic guidelines. Interviews - Objectives of Interviews - Types of Interviews - Guidelines for effective Interview, Interview Techniques (Preparation, Physical setting, Conduct, Close and Evaluation) errors in interviewing, Interview Guidelines for Interviewee,

Induction - Objectives of Induction, Considerations in Developing Orientations (formal/informal), individual or collective, fixed or variable time, orientation process.

**UNIT 4**

**Training, Development and Performance Appraisal**

**(20 lectures)**

Introduction - Distinction between Training and Development - Training - Need, Principles of Training, Steps in Training program, Training methods / Techniques, Training evaluation, Managerial Development - Importance, Characteristics of Manager, Skills of Manager, Purpose and Objects of Manager, Components of MD program – Basic requirements for the success of the program - on-the-job training (Coaching, Job rotation, Assignment, Participating in Committees) off-the-job training (Case study, Incident method, Role playing etc.). Appraisal Process - Methods (traditional and new), Contents of Appraisal - Problems.

**List of Recommended Reference Books**

1. Fred Luthans : Organisational Behaviour ,Mc Graw hill , New York
2. L. M Prasad, Organisational Behaviour, S. Chand Publishers, New Delhi.
3. Mathur, B.L. -Human Resource Development, Arihant Publication
4. V.S.P. Rao - Human Resource Management in Small Industry, Discovery Publication
5. Bhatia SK - Strategic Human Resource Management Winning through people, Deep & Deep Publication
6. Prakash Ved - Human Resource Management Anmol Publication



**T.Y. B.A.**

**Course: A.COM.6.03**

**Title: Cost Accumulation Accounting**

**Learning Objectives:**

To enable the students -

- To understand the costing side of the business
- To make them understand actual calculation of various types of costs

**Number of lectures: 45**

**UNIT 1**

**(15 Lectures)**

**Cost Concepts and Management Needs**

- Cost concepts relating to Income measurement
- Cost concepts relating to Profit Planning
- Cost concepts for control
- Cost concepts for decision making

**UNIT 2**

**(15 lectures)**

**Costing and Control of Materials**

- Costing and control of labour
- Costing and control of factory (manufacturing overheads)
- Costing and control of administrative, selling and distribution overheads

**UNIT 3**

**(15 lectures)**

**Activity based costing system**

- Job order, batch and service costing
- Process, joint and by-product costing
- Variable costing and absorption (full) costs

**Special References** : M Y Khan and P K Jain Management Accounting , Text Problems and Cases (5<sup>th</sup> Edition), Tata McGraw Hill Education Private Limited.

**Other references** :

- Colin Drury, Management and Cost Accounting, ELSEVIER COLLEGE