

MADRAS CHRISTIAN COLLEGE

(AUTONOMOUS)

TAMBARAM, CHENNAI – 600 059

DEPARTMENT OF COMMERCE



CHOICE BASED CREDIT SYSTEM

B.Com (REGULAR & VOCATIONAL)

2014-2015 ONWARDS

MADRAS CHRISTIAN COLLEGE (AUTONOMOUS)
DEPARTMENT OF COMMERCE
B.COM. (REGULAR) CHOICE BASED CREDIT SYSTEM
2014-15 ONWARDS

SEMESTER-I

SUBJECT		HOURS	CREDITS
Language		4	3
English		4	3
Financial Accounting	Major	5	5
Modern Marketing	Major	5	4
Business Mathematics & Statistics-I	Allied-I	6	5
Modern Business Communication	General Course	4	2
Value Education		2	1

SEMESTER-II

SUBJECT		HOURS	CREDITS
Language		4	3
English		4	3
Business Law	Major	5	4
International Business	Major	5	4
Business Mathematics & Statistics-II	Allied-I	6	5
Modern Business Communication	General Course	4	2
Value Education		2	1

SEMESTER-III

SUBJECT		HOURS	CREDITS
Contemporary Management	Major	6	5
Corporate Law	Major	6	4
Logistics Management	Major	6	5
Business Economics & Finance-I	Allied-II	6	5
Environmental Studies		4	2
Personality Development		2	

SEMESTER-IV

SUBJECT		HOURS	CREDITS
Corporate Accounting	Major	6	5
Human Resource Development	Major	6	5
Project Management	Major	6	5
Business Economics & Finance-II	Allied-II	6	5
Tourism Marketing	Inter Disc	4	3
Personality Development		2	3

SEMESTER-V

SUBJECT		HOURS	CREDITS
Cost Accounting	Major	6	5
Income-Tax Law & Practice	Major	6	5
Research Methodology	Major	6	4
Auditing	Major	6	4
Computer Training	Skill-Based	2	3
Financial Accounting & Management	Gen. Elec.	4	3

SEMESTER-VI

SUBJECT		HOURS	CREDITS
Management Accounting	Major	6	5
Banking	Major	6	4
Business Communication	Major	6	4
Project	Major	6	5
Special Accounts/Portfolio Management	Optional I/II	6	5

Extension Activities 1 credit
Total 140

MADRAS CHRISTIAN COLLEGE (AUTONOMOUS)
DEPARTMENT OF COMMERCE
B.COM. (VOCATIONAL) CHOICE BASED CREDIT SYSTEM
2014-15 ONWARDS

SEMESTER-I

SUBJECT		HOURS	CREDITS
Language		4	3
English		4	3
Financial Accounting	Major	5	5
Principles of Marketing & Advertising	Major	5	4
Business Mathematics & Statistics-I	Allied-I	6	5
Modern Business Communication	General Course	4	2
Value Education		2	1

SEMESTER-II

SUBJECT		HOURS	CREDITS
Language		4	3
English		4	3
Business Law	Major	5	4
Integrated Marketing Communication	Major	5	4
Business Mathematics & Statistics-II	Allied-I	6	5
Modern Business Communication	General Course	4	2
Value Education		2	1

SEMESTER-III

SUBJECT		HOURS	CREDITS
Contemporary Management	Major	6	5
Contemporary Marketing	Major	6	4
Logistics Management	Major	6	5
Business Economics & Finance-I	Allied-II	6	5
Environmental Studies		4	2
Personality Development		2	

SEMESTER-IV

SUBJECT		HOURS	CREDITS
Corporate Accounting	Major	6	5
Retail Marketing	Major	6	5
Project Management	Major	6	5
Business Economics & Finance-II	Allied-II	6	5
Tourism Marketing	Inter Disc	4	3
Personality Development		2	3

SEMESTER-V

SUBJECT		HOURS	CREDITS
Cost Accounting	Major	6	5
Income-Tax Law & Practice	Major	6	5
Research Methodology	Major	6	4
Entrepreneurial Development	Major	6	4
Computer Training	Skill-Based	2	3
Financial Accounting & Management	Gen. Elec.	4	3

SEMESTER-VI

SUBJECT		HOURS	CREDITS
Management Accounting	Major	6	5
Banking	Major	6	4
Business Communication	Major	6	4
Project	Major	6	5
Ad Designing/Consumer Behaviour	Optional I/II	6	5

Extension Activities 1 credit
Total 140

SEMESTER – I & II GENERAL COURSE (For B.A. & B.Sc.)**MODERN BUSINESS COMMUNICATION****Unit- I**

What is Communication – Importance of Business Communication – Objectives – Types – Media – Barriers

Unit- II

Principles of Effective Communication - Aids to Communication – The Grammatical Background – Sentence Building – Common Errors – Capitalization and Punctuation Guidelines

Unit- III

Introduction to Oral Communication – Listening-Speaking- Interviews- Group Discussion – Presentation

Unit- IV

Importance of Commercial Correspondence-Essential Qualities – Layout of a Business Letter- Enquires and Replies – Orders- Complaints and Claims- Correspondence Relating to Banks

Unit - V

Writing Resumes- Application Letters- References and Testimonial-Correspondence through E-mail and social networks

Books Recommended

Modern Commercial Correspondence-Hume and Builecy

Modern Business Correspondence- Gastride

Business English- Rajender Paul & Korehalli

Business Communication- N.Janakiraman

Business Communication- NamitaGopal

SEMESTER- I**Paper-1 (Common for Regular and Vocational Stream)****FINANCIAL ACCOUNTING****Unit- I**

Accounts from Incomplete Records: Ascertainment of Profit by Statement of Affairs – Conversion Method – Abridged Conversion – Systematic Single Entry

Unit- II

Hire – Purchase and Installment Purchase Accounting – Royalty Calculation of Periodic Interest – Cash Price – Default and Repossession (Partial & Full) – Hire purchase Trading account – Royalty account – Minimum Rent during Strike Period

Unit- III

Branch Accounts and Departmental Accounts: Invoice Price Method – Stock and Debtors system – Departmental Trading and Profit and Loss Account - Inter Departmental Transfers

Unit- IV

Depreciation Accounting: Depreciation of various Assets – Methods – SLM – WDM – (Conversion) Sinking fund – Depreciation Reserves and Provisions – Renewal and Replacement method – Insurance Policy Method.

Unit- V

Partnership Accounts: Admission cum Retirement – Adjustment of Capitals – Death – JLP – Dissolution of a firm - Insolvency of a partner – Garner vsMurray – Insolvency of all partners – Piecemeal Distribution

Books Recommended

Advanced Accountancy -	R.L. Gupta &Radhaswamy
Advanced Accountancy -	M.C. Shukla&T.S.Grewal
Advanced Accountancy -	Jain &Narang
Advanced Accountancy -	Itnal

Paper -2(For Regular Stream only)**MODERN MARKETING****Unit- I**

Marketing - Definition, meaning and importance – Marketing Process – Marketing planning – Market Segmentation – Marketing Mix – Functions of Marketing

Unit- II

Product Policy : New product development – Product Life Cycle - Theory and Strategies – Product Line policy – Branding – Packaging – Marketing and Labeling – Legal Aspects of Copyright - Trade Mark and Patents.

Unit- III

Channels of Distribution: For Consumer Goods - Industrial Goods - Services and Agricultural Commodities – Types of Channels - Factors Affecting Channels – Types of Channel Intermediaries.

Unit- IV

Types of Markets in India - Agricultural Marketing – Co-operative Marketing – Regulated Marketing - Industrial Goods Markets in India

Unit-V

Consumer Behavior - Buying Ideas – Buyer behaviour – Buying motives – Buyer Behavior Theories – Buying Decision Process. Consumerism- Origin – Evolution – Consumer Exploitation – Problems of Consumer Exploitation

Books Recommended

Principles of Marketing	-	Philip Kotler
Fundamentals of Marketing	-	William Stanton
Modern Marketing	-	Cundiff, Still, Govoni
Marketing: A Managerial Introduction-		J C Gandhi
Modern Marketing	-	R.S.N.Pillai and Bagavathi
Marketing Management	-	S.A.Sherlaker

SEMESTER- I**Paper-2(For vocational stream only)****PRINCIPLES OF MARKETING & ADVERTISING****Unit - I**

Marketing-Definition-Meaning-Importance-Marketing Process-Market Segmentation-Marketing Mix-functions of Marketing

Unit- II

Channels of Distribution-Types-Channel Intermediaries-Factors affecting Channels-Buying Motives-Buying Decision Process-Consumerism-Evolution-Consumer Exploitation-Problems of Consumer Exploitation

Unit- III

Origin and Meaning of Advertising-Definition-Characteristics-Nature-Scope-Functions-Commercial and Social Function-Purpose of Advertising-Advantages and Disadvantages of Advertising-AIDAS Model

Unit- IV

Types of Advertising-Advertising Media-Indoor, outdoor-Measurement of Advertising Effectiveness-Advertising agenda and their functions-Advertising Functions- Advertising Budget-Advertising Themes-Advertising Appeals

Unit- V

Advertising, Economic Effects-Social Issues-Advertising and cultural values-Advertising Ethnics-Development of Advertising in India-Present position of Advertising in India-Advertising Expenditure of top companies in India-Advertising Standard Council in India (ASCI)

Books Recommended

Principles of Marketing- Philip Kotler

Fundamentals of Marketing- William Stanton

Advertising & Salesmanship- Saravanel&Sumathi

Advertising & Sales Promotion Management- Gupta &Ratna

Allied-I Paper-I (Common for B.Com.Regular and Vocational Stream)

BUSINESS MATHEMATICS & STATISTICS - I

Unit- I

Mathematics in specific business situations– Ratios & Proportions– Sets– Venn diagram – Variation: Payroll – Wages – Commission

Unit- II

Interest calculations–Simple interest, Compound interest, Annuities–Discount on bills

Unit- III

Introduction to Statistics – Collection, Classification & Tabulation of data – Frequency Distribution: Diagrammatic and Graphic presentation – Bar diagram, Two Dimensional diagrams, Pictographs & Cartograms - Line Graphs, Histogram, Frequency Polygon, Frequency Curve- Ogives'- Measures of Central Tendency – Objectives of Averaging and Requisites of a good average – Types of Average – Mean – Median – Mode - Harmonic Mean - Geometric Mean – Merits & Limitations.

Unit- IV

Measures of Dispersion – Significance & Properties of Measure of Variation – Methods of Studying Variation – Absolute and Relative method – Range-Quartile Deviation - Mean Deviation - Standard Deviation – Choice of Suitable Measure – Measures of Skewness – Tests of Skewness – Measures – Karl Pearson's and Bowley's Coefficient of Skewness.

Unit-V

Correlation analysis – Significance – Correlation & Causation – Type, methods – Scatter diagram – Graphic - Karl Pearson's Coefficient of Correlation - Rank correlation – Concurrent deviation – Regression analysis – Difference between Correlation and Regression analysis – Regression Equations.

Books Recommended

Practical Statistics	-	S.P. Gupta
Practical Statistics	-	J.C.Chandran
Business Mathematics	-	Sanchetti&V.K.Kapoor
Business Mathematics	-	Vittal P R

SEMESTER-II**Paper -1 (Common for Regular and Vocational Stream)****BUSINESS LAW****Unit- I**

Nature of Contract: Elements - Classification – Offer & Acceptance: Rules, Communication and Revocation–Consideration: Rules - Exceptions– Capacity to Contract – Free Consent – Legality of Object.

Unit- II

Quasi Contract- Contingent Contract – Performance of Contract – Discharge of Contract – Remedies for Breach of Contract.

Unit- III

Indemnity and Guarantee: Distinction – Kinds – Rights and Discharge of Surety - Bailment: Rights and Duties of Bailor and Bailee– Law Relating to Lien – Pledge: Rights and Duties of Pledger and Pledgee.

Unit- IV

Contract of Agency: Creation – Rights & Duties – Termination

Unit -V

Sale of Goods Act: Sale and Agreement to Sell – Conditions and Warranties: Kinds - Caveat Emptor – Transfer of Property – Performance of Contract: Rules as to Delivery of Goods – Rights and Duties of Buyer – Rights of Unpaid Seller.

Books Recommended

Elements of Mercantile Law	-	N D Kapoor
Business Law	-	M.C.Kuchhal
Mercantile Law	-	M.C.Kuchhal

Paper- 2 (For Regular Stream only)**INTERNATIONAL BUSINESS****Unit- I**

Basic Concepts of International Business: Meaning and Role – Terms of Trade – Balance of Trade and Balance of Payments with Special Reference to India – Privatization: Meaning and Scope – Privatization in India.

Unit- II

Globalization: Meaning and Significance – Globalization of Production and Distribution – Global vs. International Marketing Management – Managerial functions – Constraints in International Business – Free Trade vs. Protection- Types of protective measures in India

Unit- III

Managing of Foreign Exchange – Rates of Exchange – Exchange rate Determination – Foreign Exchange Market – Convertibility and its Forms – Insuring against Foreign Exchange Risks – Methods of Exchange Control -FEMA

Unit- IV

Role of IMF, IBRD and WTO in Reducing the Constraints in International Business – Foreign Capital and Collaborations in India – Legal Environment of International Business – Intellectual Property Rights – Protection and Problems in Protection of IPR.

Unit -V

Entry Strategies of International Business - Basic Entry Decisions – Timing and Scale of Entry – Modes of Entry - Export and Import Procedures Documents Used – Licensing – Franchising – Turn-key Projects – Multinational Corporations.

Books Recommended

International Business	-Charles W.L. Hill
International Marketing	-Philip R Cateora
International Business Management	-Richard Robinson
International Marketing Management	-Varshney& Bhattacharya
Export Marketing	-Rathor&Rathor

Paper-2(For B.com Vocational Stream only)**INTEGRATED MARKETING COMMUNICATION****UNIT I**

Integrated Marketing Communication (IMC) – Role of Marketing Communications – Objectives – Importance – Developing Effective Communication programs – Marketing Communication Mix – Managing the IMC – Forms of Marketing Communications- Sales Promotion – Publicity- Personal Selling- Direct Marketing.

UNIT II

Sales Promotion: Nature & Scope – Objectives – Significance & Limitation – Techniques – Planning and implementation of Sales Promotion Programs – Evaluation of Sales Promotion Programs.

UNIT III

Publicity: Meaning & Definition – Features – Role – Difference between Publicity & Advertising – Publicity Tools – Merits & Demerits. Public Relation: Meaning & Scope – Marketing Public Relations – Tools of Public Relation Activities – Decision in Marketing Public Relations.

UNIT IV

Personal Selling: Nature and Objectives – Advantages – Difference between Personal Selling & Sales Management – Qualities of a Salesman – Personal Selling Process – Sales Territories – Sales Quota.

UNIT V

Direct Marketing: Meaning – Importance – Advantages & Disadvantages – Ethical Issues in Direct Marketing – Direct Mail Marketing - Catalogue Marketing – Tele Marketing.

Books Recommended

Marketing Management Publications, Revised Edition & Reprint 2010	: Kotler, Keller, Koshy&Jha, PHI
Marketing Management Revised Edition& Reprint 2012	: K.S Chandrasekar, TMI Publications,
Advertising & Sales Promotion Management Publications, Revised Edition & Reprint 2012	: Gupta & Ratna, Sultan & Chand
Marketing Management TMI Publications, Revised & Reprint Edition 2012	: Rajendra Nagrunkar,
Modern Marketing Publications, Revised & Reprint Edition 2012	: R.S.N. Pillai & Bagavathi, S. Chand

Allied-I Paper-II (Common for B.Com.Regular and Vocational Stream)

BUSINESS MATHEMATICS & STATISTICS - II

Unit- I

Matrix algebra – Basic definitions – Matrix operation – Determinants and Systems of Linear Equations

Unit- II

Calculus – Differentiation – Meaning , Rules & Interpretation of Various Order Derivatives - Maxima and Minima – Applications – Point of Inflection: Integration – Meaning and Rules of Integration – Basic Applications (integration by substitution and by parts) (no trigonometric functions).

Unit- III

Index Numbers – Uses – Classification: Problems in Construction of Index Number – Methods of Constructing Index Number – Aggregate and Relative Method – Chain and Fixed base Index Number – Consumer Price Index and Index Number of Industrial Production – Tests of Adequacy of Index Number Formulae.

Unit- IV

Analysis of Time Series – Components – Secular Trend - Seasonal Variation, Cyclical Variations, Irregular Variations – Measurement of Trend – Freehand, Semi-Average - Moving Averages - Least Squares; Measurement of Seasonal Variation – Simple Average - Ratio – to - Trend method - Ratio to Moving Average Method – Link Relative Method.

Unit- V

Interpolation & Extrapolation – Significance and Methods – Graphic - Binomial Expansion, Newton's, Lagrange's Extrapolation – Probability – Addition and Multiplication Theorems – Conditional Probability – Baye's Theorem (simple problems)

Books Recommended

Business Mathematics-Sancheti and Kapoor VK

Practical Statistics- Guptha SP

Business Mathematics- Vittal P R

SEMESTER-III**Paper 1 (Common for Regular and Vocational Stream)****CONTEMPORARY MANAGEMENT****Unit- I**

Management: Meaning and Functions – Management and Administration Planning: Elements – Process- Types - Obstacles – Managing by objectives – Management by Exception – Decision – making.

Unit- II

Organizing : Nature - Principles and Importance – Departmentation – Delegation - Centralization and Decentralization- Span of Management – Authority and responsibility - Organizational designs : Functional, Line and Staff.

Unit- III

Staffing Job Analysis and Evaluation – Selection – Recruitment – Interviewing – Training Methods – Advantages and Disadvantages – Promotion – Demotion - Performance Appraisal.

Unit -IV

Direction: Principles – Motivation – Leadership Style – Communication Types – Coordination: Nature, Techniques – Problems in Co-ordination

Unit- V

Controlling Basic Control Process – Requirements for Effective Control - Control techniques - Budgetary and Non-Budgetary Control Device – Control of Overall Performance – Profit and Loss control – Control through Return on Investment – Direct Preventive Control – Principles of Preventive Control.

Books Recommended

Managing Competitive Edge- EdmendR.Smeltzer

Management-Harold Koontz &Weihrich

Management: Theory and Practice-Ernest Dale

Principles & Practice of Management- Dr.L.M. Prasad

Paper -2 (Common for Regular and Vocational Stream)

LOGISTICS MANAGEMENT

Unit - I

Introduction to logistics Management-Definition-Scope- Functions- Objectives-Integrated Logistics Management-Role of Logistics in the Supply Chain -Logistics and Customer Service- Logistics Organization and Performance Measurement.

Unit - II

Inventory Planning- Inventory Costs-Classification of Inventory- Nature and Importance of Warehousing-Types of Warehouses-Warehousing Functions- Material Handling-Objectives and Principles of material handling-Packaging- Role of Packaging- packaging materials-Consumer and Industrial packaging.

Unit - III

Transportation-Role of Transportation in Logistics- Transportation Selection Decision- Basic Modes of Transportation-Road, water, air, Pipeline-Characteristics of Different Modes of Transportation-Transport Economics.

Unit - IV

Supply Chain Management - Introduction-The Need for Supply Chain -Understanding the Supply Chain Management-Participants in Supply Chain - Levels of Supply Chain.

Unit - V

Role of a Manager in Supply Chain -Supply Chain Performance Drivers - logistics information system-application of IT in logistics-Automatic Identification Technologies-Bar coding, RFID, Logistics outsourcing-3PL and4PL- Global Issues and Challenges in Logistics Management.

Books Recommended

Textbook of Logistics and Supply Chain Management -Agrawal D K

The Management of Business Logistics- Coyle

Logistics and Supply Chain Management- G Raghuram and N. Rangaraj

Logistical Management- Bowersox&Closs

Logistics Management- Ailawadi and Rakesh Singh

Paper-3 (For Regular Stream only)**CORPORATE LAW****Unit- I**

Meaning and Definition of a Joint Stock Company - Kinds of Companies - Government Company – Holding Company – Subsidiary Company.

Unit- II

Formation of Company – Promotion – Incorporation of a Company – Certificate of Incorporation and Commencement of Business - Memorandum of Association - Articles of Association – Contents - Alteration decisions – Doctrine of ultra vires, Constructive Notice - Doctrine of Indoor Management- Prospectus – Contents – Statement in lieu of Prospectus.

Unit -III

Membership of a company – Modes of acquiring membership – Termination of Membership - Rights and Liabilities of Members – Register of Members- Share capital – Kinds – Voting rights – Share warrant – Issue of shares at Premium - issue of Shares at Discount- Allotment of Shares - Forfeiture of Shares – Reissue of Shares - Transfer of Shares – Transmission of Shares.

Unit- IV

Management of Company – Directors - Managing Director – Power, Appointment, Removal – Meetings- Prevention of Oppression and Mismanagement – Foss vs. Harbottle.

Unit- V

Meetings – Kinds – Requisites of a Valid Meeting

Books Recommended

Company Law - N.D. Kapoor
 Company Law - Ashok Bagriyal
 Indian Companies Act 1956

Paper-3 (For Vocational Stream only)**CONTEMPORARY MARKETING****UNIT I**

Online Marketing: Online Marketing Environment; Micro & Macro Environment Factors - Ten C's for Internet Marketers - Online Communication Tools – Interactive Marketing Relationships - Business Models & Business Categories in Modern Economy.

UNIT II

Green Marketing: Meaning - Growth - Reasons - Green Marketing Mix – Green Marketing Programs. Rural Marketing: Nature and Scope – Analyzing the Rural Environment – Challenges and Opportunities in Rural Marketing – Strategies for Rural Marketing – Rural Marketing Initiatives – Rural Consumer Behavior.

UNIT III

Relationship Marketing: Evolution – Components – Importance - Benefits – 5 E's of Relationship Marketing – Contrasting Transactional and Relationship Marketing – Application of Relationship Marketing – Implementation of CRM – Role of CRM in various stages of the Sales cycle. E – CRM – Concepts and Benefits.

UNIT IV

Social Marketing: Social Marketing Planning Process - Types of Social Marketing Campaigns –Social Marketing & its Influence in the Society. Event Marketing: Scope – Objectives – Sponsorships Decisions – Experiential Marketing – Experience Providers – Customer Experience Management Framework.

UNIT V

Emerging Trends in Marketing: CSR as Social Marketing Tool - E-Commerce Marketing Practices–De-marketing – M-Commerce – Challenges.

Books Recommended

Marketing Management PHI Publications, Revised & Reprint Edition 2012	: Kotler, Keller, Koshy & Jha,
Online Marketing Oxford University Press Publications, Revised & Reprint Edition 2012	: Richard Gay, Alan Charles Worth
Marketing Management TMI Publications, Revised & Reprint Edition 2012	: K.S Chandrasekar,
CRM PHI Publications, Revised & Reprint Edition 2012	: Kaushik Mukherjee,
Marketing Management TMI Publications, Revised & Reprint Edition 2012	: Rajendra Nagrunkar

Allied-II Paper-I (Common for B.Com.Regular, Vocational, B.A and B.Sc.)

BUSINESS ECONOMICS & FINANCE-I

Unit –I

Business Finance- Meaning- Sub-divisions of Business Finance- Corporate Finance- Definition and Scope- Finance Functions-: Nature and scope- Organization of Finance Function

Unit- II

Financial Planning- Meaning- Definition- Objectives- Process of Corporate planning- Estimating the Capital Requirements- Fixed Capital- Capital Structure- Over and Under Capitalization- Working Capital- Working Capital Needs- Role of Banks in meeting Working Capital Requirements-Trade Credit- Commercial Paper.

Unit- III

Sources of Finance – Long Term and Short Term- Corporate Securities- Marketing of Securities- Stock Exchanges- Capital Market – Lease and Venture Capital Financing- SEBI.

Unit IV

Investment Decisions- Fixed Asset Management- Principles of Capital Budgeting- Components of Capital Expenditure- Capital Rationing- Risks in Financial Decisions- Types and Sources of Risks- Investment Decision Under inflation.

Unit- V

Dividend Policy- Issues- Practical Considerations- classification of Dividends- Share Splits- Corporate Dividend Behavior- Bonus Shares in India

Books Recommended

Business Finance	-	P.V.Kulkarni
Corporation Finance	-	S.C. Kuchal
Marketing of Financial Services	-	V.A.Avadhani
Financial Markets	-	Bhole
Financial Management	-	S. N. Maheswari.

SEMESTER-IV**Paper -1 (Common for Regular and Vocational Stream)****CORPORATE ACCOUNTING****Unit- I**

Classes of shares – SEBI Guidelines on Capital Issues – Issues of Shares – Forfeiture of shares – Re-issue – Surrender of Shares – Rights Issue – Underwriting – Redemption of Redeemable Preference Shares – Debentures- Issue of Debentures – Redemption of Debentures – Ex-interest and Cum- interest Quotation.

Unit- II

Final Accounts – Divisible Profits – Managerial Remuneration – Form of Balance sheet – Valuation of Shares and Goodwill – Methods - Valuation of Unquoted Equity Shares – Acquisition of Business – Profit Prior to Incorporation.

Unit- III

Amalgamation - Absorption and External Reconstruction – Meaning – Types – Distinction between Merger and Acquisition – Methods of Accounting for Amalgamation – Purchase Consideration – Accounting Entries for External Reconstruction.

Unit- IV

Alteration of Share Capital – Reduction of Capital - Internal Reconstruction – Reorganization through surrender of shares – Holding Companies – Legal Definition and Requirements – Capital Profits Vs Revenue Profits – Unrealized Profits – Bonus Shares – Consolidated balance sheet.

Unit-V

Meaning of Liquidation or Winding up – Preparation of Statement of Affairs – Liquidator's Final Statement of Account

Books Recommended

Advanced Accounts	-	Shukla M.C. &Grewal T.S
Advanced Accounts	-	Jain &Narang
Advanced Accounts	-	Gupta R.L &RadhaSwamy.M
Corporate Accounting	-	Maheswari S.N.

Paper-2 (Common for Regular and Vocational Streams)

PROJECT MANAGEMENT

Unit-I

Project – Concept – Kinds of Project – External and Internal causes of delay – Avoiding overruns – Issues and Problems – Forms of Project organization – Project Planning and control – Human aspects of Project Management.

Unit-II

Project feasibility studies – Stages – Components – Project background and history – Demand and Market study – Forecasting techniques – Prefeasibility studies: Functional and support studies – Feasibility study report.

Unit-III

Project Evaluation under risk and uncertainty – Risk Analysis in Project selection – Techniques for decision-making under risk and uncertainty – Risk adjusted discount rate – Simulation – Decision Tree – Sensitivity analysis.

Unit-IV

Appraisal Process – Concept – Methodology for Project Evaluation – Commercial vs National Profitability: Social cost benefit analysis – Commercial or financial profitability – International Project Appraisal

Unit-V

Planning, Implementation and Control: Network analysis – Techniques – PERT – CPM
Crashing of project network – Resource leveling and Resource allocation – Line of balance

Books Recommended

Project Management-G.Krishnanand Rama

Projects Planning, Analysis, Selection, Implementation and Review- PrasanaChandra

Project Management: Principles & Techniques

- B.B. Goel

Paper-3 (For Regular Stream only)**HUMAN RESOURCE DEVELOPMENT****Unit- I**

Introduction to Human Resource Development –The evolution of Human Resource Development – Relationship between Human Resource Management and Human Resource Development – Human Resource Development Functions –Role of HRD Professional – HRD Process. Organizational Culture and Development – Significance of Organizational Culture – Components of Organizational Culture - Organizational Development-Change Management

Unit- II

Career Management and Development – Stages of Life and Career Development – Career development Models – Process of Career Development – Effective Career Development System. Management Development – Describing Manager’s Job-Purpose and objectives of Management Development – Designing Effective Management Programme – Techniques of Management Development Programme

Unit- III

Group Dynamics and Team Building – Types and Functions of Groups – Formal and Informal Groups – Difficulties in Managing Informal Group – Definition of Team – Advantages of Teams – Stages of Team Development.

Unit- IV

Conflict Management – Role of Conflict – Sources of Conflict – Classification of Conflict – Approaches to Conflict Management-Stress - Management Symptoms of Stress – Consequences of Stress Sources of Stress – Approaches to Stress Management.

Unit- V

Human Resource Development and Globalization-Contemporary Issues in HRD: Quality Circle - ISO 9000-Total Quality Management (TQM) – Quality of Work Life (QWL).

Books Recommended

Human Resource Development	-	Werner &Desimone
Strategic Human Resource Development	-	Kandula
Future of HRD	-	Rao T.V.
Human Resource and Personnel Management	-	Tripathi

Paper-3 (For B.Com.Vocational Stream only)**RETAIL MARKETING****Unit - I**

Retail Marketing – Meaning – Definition – Evolution – Importance – Functions – Types – Role – Requisites – Wheel of Retailing Hypothesis.

Unit - II

Retail Marketing Strategy – Planning Process – Objectives to Position the Business – Retailing Information System – Focusing on the Consumer.

Unit - III

Merchandizing – Planning – Sourcing – Arranging and Display – Space Management

Unit - IV

Promoting the Store through Communication Process – Developing a Retailer Brand - Location of Store – Layout – Design.

Unit - V

Contemporary Issues in Retail Marketing – Global Challenges in Retail Management – Role of MNCs

Books Recommended

Retail Management	-	Berman & Evans
Retailing	-	Andrew & Peter
Integrated Retail Management	-	James & Denise Ogden

Allied II -Paper II (Common for Regular and Vocational)

BUSINESS ECONOMICS & FINANCE-II

Unit -I

Introduction: Economic and Non-Economic Activities—Nature and scope of Business Economics Concepts: Production Possibility frontiers – Opportunity Cost – Accounting Profit and Economic Profit – Incremental and Marginal Concepts – Time and Discounting Principles – Concept of Efficiency.

Unit- II

Demand and Supply Functions: Meaning of Demand – Determinants and Distinctions of demand – Law of Demand – Elasticity of Demand – Demand Forecasting – Supply concept and Equilibrium

Unit- III

Law of Diminishing Marginal utility – Equi-marginal Utility – Indifference Curve – Definition, Properties and equilibrium

Unit IV

Production: Law of Variable Proportion – Laws of Returns to Scale – Producer's equilibrium – Economies of Scale-Cost Classification – Break Even Analysis

Unit- V

Product Pricing: Price and Output Determination under Perfect Competition, Monopoly – Discriminating monopoly – Monopolistic Competition – Oligopoly – Pricing objectives and Methods.

Books Recommended

- Business Economics -S.Shankaran
 Managerial Economics: Analysis, Problems & Cases - P.L. Mehta
 Business Environment - FrancisCherunilam
 Economics for Business - PeterMitchelson and Andrew
 Business Economics - C.M.Chaudhary
 Business Economics: Micro & Macro- H.L. Ahuja

Inter-disciplinary-Paper II (Common for B.Com.B.A. and B.Sc.)**TOURISM MARKETING****Unit- I**

Introduction – Concept – Users of Tourism Services – Tourism product – Salient features of Tourism Product – Service Characteristics – Service Culture – Tourism in India – UN Conference on International Tourism.

Unit- II

Marketing Segmentation – Market Research – Marketing Information System – Formulation of Marketing Mix for the Tourism Industry – Targeting and Positioning – Marketing Tools – Transport and Tourism – Accommodation

Unit- III

Designing and Managing Products – Product Issues – Brand Decisions – Economics Impact of Tourism – Tourism and Pollution – Eco – Tourism – Problems of Tourism – Management of Hospitality Industry.

Unit- IV

Distribution channels – Tourist centers – Pricing strategies – Promoting Products – Advertising – Public relations – Promotion and Development of Tourism – Government Efforts

Unit- V

Destination Marketing–Globalization of Tourism Industry–Importance of Tourism to a Developing Economy – Tourism Strategies and Investments – Tourism in Modern Times

Books Recommended

- | | | |
|-------------------------------------|---|---------------|
| Tourism marketing | - | AK Bhatia |
| Marketing for Hospitality & Tourism | - | Philip Kotler |

SEMESTER-V**Paper -1 (Common for Regular and Vocational Stream)****COST ACCOUNTING****Unit- I**

Nature And Scope of Cost Accounting – Cost Accounting Vs Financial Accounting – Cost Accounting Vs. Management Accounting – Importance and Limitations of Cost Accounting – Installation of Cost Accounting System.

Elements of cost : Material – Stock levels – Stores ledger – Pricing of Materials – Different methods – EOQ – Techniques of Material Control – Documents Used.

Unit- II

Labor cost – Methods of Wage Payments – Incentive System – Labor Turnover – Time Rate and Piece Rate System – Computation of Gross Earnings and Net Payable.

Overheads – Classification – Allocation and Apportionment of Overheads – Overheads Distribution Statement – Reciprocal and Non-reciprocal Methods – Overhead Recovery Rate

Unit- III

Unit, Output and Batch costing – Job and Contract Costing – Cost Sheet – Tenders – Quotations – Reconciliation of Cost and Financial Statements.

Unit- IV

Costing (transport cost only) Operation – Process costing – Normal and Abnormal loss – By – Product and Joint Products

Unit- V

Marginal Costing – Objectives – Fixed and Variable Expenses – Cost – Volume – Profit Relationship – Break – Even Chart – Marginal Costing and Managerial Decisions – Limitations of Marginal Costing.

Books Recommended

Cost accounting	-	Jain and Narang
Cost Accounting	-	S.P. Iyengar
Theory and practicing costing	-	Basu& Das
A textbook of Cost Accountancy	-	M.N.Arora
Theory and Practice of Cost Accounting	-	M.L.Agarwal

Paper -2 (Common for Regular and Vocational Stream)**INCOME TAX LAW & PRACTICE****Unit- I**

Basic Concepts – Direct and Indirect Taxes – Tax Avoidance and Tax Evasion – Residence and Incidence of Tax – Exempted Income – Deemed Income - Capital and Revenue

Unit-II

Income from Salaries – Allowances and Perquisites – Computation – Savings and Relief for the Salaried Classes

Unit-III

Income from House Property- Annual value and Deductions- Profits and Gains from Business or Profession – Set Off and Carry Forward of Losses – Depreciation

Unit-IV

Capital Gains – Short-term and Long-term capital asset – Indexation and Computation- Income from other Sources – Clubbing of Income – General Deduction in the Computation of GTI for Individuals

Unit-V

Filing of Returns by Individuals – Procedures – Forms and E-filing

Books Recommended

Income Tax	-Singhania
Income Tax	-Mehrothra&Goyal.
Income Tax	-Hariharan.
Income Tax	-Gaur&Narang
Income Tax	-Reddy T.S

Paper -3 (Common for Regular and Vocational Stream)

RESEARCH METHODOLOGY

Unit-I

Research- Meaning- Definition -Types of Research –Objectives of Research -Advantages and Limitations- Qualities of Researcher- Criteria of Good Research- Research Process- Steps- Problems of research in social Science- Research Design- Contents- Features- Types- factors.

Unit-II

Identifying Research Problem- Source of Research Problem- Formulating the Research Project- Exploratory and Conclusive Research.Approaches to Research- Historical- Descriptive- Case Study- Experimental- Merits and demerits

Unit-III

Hypothesis- Meaning- Definition- Need- Characteristics- Types- Organizing Statistical Survey- Planning and Executing- Sampling – Principles- Essentials- Methods- Merits and Demerits.

Unit-IV

Methods of Data Collection- Primary and Secondary Data- Sources and Techniques of Data Collection- Interview and Observation Methods – Questionnaire Construction—Processing of Data- Scaling Techniques- Attitude Measurement.

Unit-V

Report Writing- Types of Reports- Contents of a Research Report- Steps involved in drafting a Report- Evaluation of Report.

Books Recommended

- Research Method in the Behavioural Sciences - Festinger, Leon and Katz
 Methodology of Research in Social Sciences- O.R. Krishnasamy, M. Ranganatham
 A Guide to Research-C.T. Kurian
 Management Research Methodology - Krishnaswamy K.N
 Research Methodology - C.R. Kothari.

Paper -4 (For Regular Stream only)**AUDITING****Unit- I**

Definition of auditing; Auditing in India; Difference between Auditing and Accounting; Difference between Auditing and Investigation; Advantages, Limitations; Qualities of an Auditor; Objectives of an Audit. Types of Audit: Audit Sampling; Audit Planning; Audit Working Papers – Types – Objects – Standards – Ownership; Tick Marks Test Checking.

Unit -II

Internal Control-Objectives-Characteristics – Limitations; Internal Check – Objectives – Principles – Advantages, Disadvantages; Internal Audit- Vouching – Meaning – Objects – Vouchers – Cut – Off Tests – Importance ; Vouching of Cash Receipts – Cash Sales – Wages – Cash from Debtors; Vouching of Cash Payments – Cash Purchases – Petty Cash Dividend; Vouching of Trading Transactions – Purchase Sales; Vouching of Impersonal Ledger-Unpaid Expenses – Unearned Income – Outstanding Assets – Income Accrued Though not received.

Unit- III

Verification and Valuation of Assets and Liabilities – Meaning – Plant and Machinery, Land and Buildings, Patents and Trade Marks, Copyrights, Goodwill, Inventories, Investments, Capital, Contingent Liability.

Unit -IV

Audit of Depreciation- Audit of Provisions and Reserves- Audit of divisible Profits and Dividends- Auditors Rights – Duties – Liabilities – Qualification – Appointment – removal

Unit- V

Audit report – Types – Characteristics of a Good Report - EDP Audit – Impact of Computerization on Audit Approach – Auditing with the Computers.

Books Recommended:

- | | | |
|--------------|---|-------------------------------------|
| B M Tandon | - | Auditing |
| DinkarPagare | - | Principles and Practice of Auditing |
| R G Saxena | - | Principles and Practice of Auditing |

Paper 4 (For Vocational stream only)**ENTREPRENEURIAL DEVELOPMENT****Unit- I**

Need - Scope and Characteristics - Types of Entrepreneurship – Achievement Motivation – Importance of Environmental Considerations – Municipality by law and Insurance Coverage

Unit- II

Special Scheme for Technical Entrepreneurs–Identification of Opportunities – Market need - Scope and Approaches for Project Formulation

Unit- III

Criteria for Principles of Product Selection and Development, Institutions Financing - Procedures and Financial Incentives - SIPCOT, SSI, TIDCO

Unit- IV

Creativity and Innovation – Problem - Solving Approach – Strength Weakness Opportunity and Threat (SWOT) techniques- Techno – economic Feasibility of the Project – Licensing – Registration Procedures

Unit -V

Critical Path Method (CPM) – Project Evaluation Review Techniques (PERT) as Planning Tools for Establishing – SSI

Books Recommended

Entrepreneurial Development	-	S. Saravanavel
Entrepreneurial Development	-	Gupta
Entrepreneurial Development	-	Anil Kumar

General Elective (Common for B.Com. B.A and B.Sc.)

FINANCIAL ACCOUNTING & MANAGEMENT

Unit -I

Principles of Accounting – Basic Accounting Concepts and Conversions – Principles of Double entry – Journal – Ledger – Trial Balance - Trading - Profit and Loss Accounts – Balance Sheet – Cost Sheet

Unit- II

Terminology of Finance and Banking (Question Restricted to Section A and Section B only)

Unit- III

Introduction to Portfolio and Investment Management - Investment Policy – Portfolio Construction – Portfolio Investment Process – Basic Principles – Objectives and Constraints – Portfolio Types and their Names

Unit-IV

Security and Exchange Board of India – Regulatory Mechanism for Stock Markets Objectives – Features – Functions – Powers

Unit -V

Characteristics and Preparation of Functional Budget – Production Budget – Sales Budget - Purchase Budget– Cash Budget- Flexible Budget

Books Recommended

Advanced Accounting-	T.S. Grewal
Cost Accounting	- Jain. Narang
Financial Management	- Ravi M.Kishore.

SEMESTER-VI**Paper -1 (Common for Regular and Vocational Stream)****MANAGEMENT ACCOUNTING****Unit- I**

Nature and Scope of Management Accounting – Objectives and Limitations of Management Accounting – Management Accounting Vs Financial Accounting

Unit- II

Nature and Limitations of Financial Statements – Analysis and Interpretation of Financial Statements – Accounting Ratios – Computation of Balance Sheet from Ratios

Unit- III

Fund Flow Analysis – Meaning – Objectives and Limitations – Cash Flow Analysis - Objectives and Limitations – Preparation of Funds Flow and Cash Flow statements – Forecasting of Working Capital

Unit-IV

Budgetary Control - Meaning – Uses – Limitations – Zero – base Budgeting – Functional Budgets - Cash Budget – Sales Budget – Production Budget – Purchase Budget – Flexible Budget – Capital Budgeting – Importance – Capital Budgeting Appraisal Methods.

Unit- V

Standard Costing and Variance Analysis – Material (Except Yield Variance) – Labour (Except Yield Variance) – Overhead – Sales Variance – Managerial Reporting – Uses – Kinds of Reports.

Books Recommended

Management Accounting	-	S.N.Maheswari
Management Accounting	-	Montilal Das
Management Accounting	-	Sharma & Gupta
Management Accounting	-	Khan & Jain

Paper -2 (Common for Regular and Vocational Stream)

BANKING

Unit – I

Evolution of Banking – Banking Regulation Act, 1949 (Definition of Banking, Licensing, Opening of Branches, Functions, Banks Inspection) – Role of RBI and their Functions

Unit – II

Negotiable Instruments – Promissory Notes – Bills of Exchange – Cheques, Draft – Definitions, Features – Crossing – Endorsements – Material Alteration – Paying Banker – Rights and Duties – Statutory Protection – Dishonour of Cheques – Role of Collecting Banker.

Unit – III

Commercial Banks Services and Products – Payment and Remittance Services:- Cheque, Pay Order / Bankers Cheques, Demand Draft, Multicity Cheques – EFT, ATM, Debit card, Credit card, Smart card, Travel card – Risks – Security.

Collection Services: Local Clearing, National Clearing, ECS, Cheques Collection, Bill Collection – Liability of Collecting Banker – Protection to the Collecting Banker

Depository Services: Current A/c, Saving A/c, Fixed Deposit A/c, Recurring Deposit Account – Know your Customer Guidelines (KYC) and Anti Money Laundering (AML) Perspective.

Unit – IV

Loan / Credit Services – Retail Loan, Educational Loan, Personal Loan, Credit Card, Business Credit Term Loan, Leasing - Overdraft - Cash Credit, Bill Purchasing – Bills Discounting – Letter of Credit – Bill Negotiation – Guarantee. Distribution Services – Mutual Funds, Insurance Policies – Govt. Bonds, Gold Coins Collection of Taxes and Utility Bills. Demat Accounts – Types of Demat Accounts – Dematerialization – Safe Deposits Vaults – Advisory Services – Investment Advice.

Unit – V

Types of Customers – Individuals, Firms, Trusts, HUF, SHGs, Joint Stock Companies – Banker Customer Relationship – Importance – Customer Grievances and Redressal – Ombudsman.

Books Recommended

Banking Law & Practice-P.N.Varshney

Banking-Sandanam

Banking-J.Milnes Holden

Paper -3 (Common for Regular and Vocational Stream)

BUSINESS COMMUNICATION

Unit- I

What is Communication – Importance of communication in Business – Objectives – Types – Media – Barriers – Principles of Effective Communication

Unit- II

Aids to Communication – The Grammatical Background – Sentence Building – Common Errors – Capitalization and Punctuation Guidelines

Unit- III

Oral Communication – Vocabulary – Preparation - Approaches and Presentation

Unit- IV

Essential Qualities – Structure of the Business Letter – Letter Promoting – Enquires and Replies – Quotations - Estimates and Tender – Sales Letter - Order and heir Fulfillment – Letters - Requesting Payment – Credit Inquiries Correspondence Relating to Agencies, banks, Insurance, Exports and Imports.

Unit- V

Business Reports by Individuals to the Board of Directors – by Committees – Market Reports

Books Recommended

Modern Commercial Correspondence- Hume and Builecy

Modern Business Correspondence- Gastride

Business English Rajender- Paul&Korehalli

Business Communication - N.Janakiraman

Modern Business Correspondence- Ramesh and Pattern

Paper -4 (Common for Regular and Vocational Stream)

PROJECT WORK REGULATIONS

Every student would be required to produce at the end of the VI Semester (Not later than the first day of the end of the Semester Examinations for the VI Semester). A Project report (2 copies) of not less than 75 pages and not more than 100 pages, setting out the problem chosen, the hypothesis developed for testing, the methods employed for the collection of data, a summary of the analysis of the data and a documentation of findings, limitations of the study and conclusions.

The project Report should also contain a bibliography on the topic or the problem. The member of the faculty designated by the Department for supervising the work shall provide continuous guidance to the students regarding selection of the topic, references to literature, investigative procedures and the preparation of project report.

In order to be eligible to present the project report at the end of the VI semester, students will have to secure a certificate from the guide stating that the candidate carried out the research project to the best of his / her satisfaction.

The Project Report will be evaluated as follows:

The project report will be examined independently by an external examiner and by the guide. The maximum marks for the project report will be 80.

There will be Viva-voce Examination conducted by a panel consisting of an external examiner and the guide. The maximum marks for the Viva – voce Examination will be 20.

(Paper 5: Optional-1 For Regular stream only)

SPECIAL ACCOUNTS

Unit- I

Accounts of Banking Companies – Legal Provisions – Specimen Forms of Accounting Policies – Preparation of Profit and Loss Account – Asset Clarification – Income from Non: Performing Assets – Preparation of Balance Sheets

Unit-II

Accounts of Insurance Companies – Books Maintained by Insurance Companies – Explanation of Special Terms Peculiar to Insurance Business – Accounts of Life insurance Business – Valuation of Balance Sheet – Preparation of Final Accounts – Accounts of General Insurance Business

Unit-III

Accounts of Public Utilities – Accounts of Government Companies – Accounts of Co-operatives

Unit-IV

Accounts of Hotel Companies – Important Terms – Classification of Guests – Systems of Books - keeping – Proforma of Visitors' or Guest's Ledger - International Control System in a Hotel.

Unit-V

Accounts of Underwriters – Accounts of Lease

Books Recommended

Advanced Accounts	-	Shukla M.C Grewal T.S. Gupta SC
Advanced Accounts	-	Gupta R.L. Radhaswamy M
Modern Accountancy	-	Mukherjee.A Hanif. A

Paper 5: Optional-2 (For Regular Stream only)**PORTFOLIO MANAGEMENT****Unit – I**

Portfolio Analysis: Introduction – Portfolio and Security Returns – Risks – Correlated and uncorrelated returns – Borrowing and lending – Combining risky and riskless securities

Unit – II

Portfolio Choice: Utility Theory and Indifference Curves – Uncertain Outcomes – Insurance and Expected Returns – Portfolio Selection Model – Factor Models – Arbitrage Pricing Theory and its Practical Applications

Unit – III

Portfolio Investment Process: Basic Principles – Objectives and Constraints – Portfolio types and their names – The Statement of Investment Policy

Unit – IV

Portfolio Strategies: Active Portfolio Strategies – Bond Indexing – Diversification and Portfolio Size – Different Approaches – Logistical Problems in Implementing Strategy

Unit – V

Portfolio Performance Evaluation: Measures of returns – Formula Plans and their types – Risk Adjusted Measure of Performance – Application of Evaluation Techniques – Portfolio Behaviour of Commercial Banks.

Books Recommended

Investment Management- V K Bhalla

An Introduction to Analysis and Investment Management- Amling Frederick

Security Analysis and Portfolio Management- Bolton Steven

(Paper 5: Optional-1 (For vocational Stream only))

ADVERTISING DESIGNING

Unit-I

Theories of consumer behavior – Psychology of a consumer (Maslow, Freud, Skinner, Rogers) – Factors Affecting Response Advertising Appeals – Selecting the Appeal

Unit- II

Advertising Message, Copy Writing, Preparing Layout, Print, Audiovisual Layout

Unit- III

Role of Music, Culture, Myths, Traditions in Advertising, Creativity and Humor, Selecting the Motives, Slogans, Headlines, Themes

Unit- IV

Selection of Media - Advertisement Agencies and Budgeting

Unit -V

Industrial, Institutional, Rural Advertising - Testing the Effectiveness of Advertisement – Methods – Copy. Designing (Practical Components) spend a week at the advertising company and should prepare a copy of one's own.

Books Recommended

Marketing, Salesmanship & Advertising - Sontaki&Despande

Marketing Management- Philip Kotler

Cases in advertising and communication management in India - SubrotoSen Gupta

Paper 5: Optional-2 (For vocational Stream only)**CONSUMER BEHAVIOUR****Unit -I**

Defining Consumer Behavior – Significance of Study - Consumer Behavior and Decision – making – Methods of Studying Consumer Behaviour – Market Segmentation and Consumer Behavior

Unit-II

Environmental Influences on Consumer Behaviour - Culture – Subcultures – Social Class – Social Groups – Family – Personal Influence

Unit-III

Individual Determinants of Consumer Behaviour Motivation and Involvement – Consumer Knowledge - Learning – Personality – Attitudes

Unit-IV

Consumer Decision Process– Models – Stages in Consumer Decision – making - Factors Influencing Consumer – Decisions-Pre – purchase Decision Process - Need Recognition – Search Pre-purchase Evaluation.Post – Purchase Processes: Consumption Behaviours – Post Consumption Evaluation and its Significance

Unit- V

Influencing Consumer Behavior- Information Processing – Opening - Formation – Tactics used by business for Influencing Opinions

Books Recommended

Consumer Behaviour	-	Roger D.Blackwell, Paul W. Miniard
Consumer Behaviour	-	David Loudon, Albert J.Della
Consumer Behaviour	-	Hawkins, Best, Coney
Consumer Behaviour	-	Schiffman