



**CLARA'S COLLEGE OF
COMMERCE**

**QUALITY
HAND
BOOK**

**ORGANIZATION BEHAVIOUR AND
HUMAN RESOURCE MANAGEMENT**

S.Y.B.M.S

SEM - III

The BMS programme has shown great promise through its student-centred approach, strong emphasis on teamwork and a culture that believes both faculty and students have much to learn from each other. Candidates receive a more holistic education through industrial visits, guest lectures and teamwork. Students are constantly required to rise up to new challenges and perform - an experience in itself. This programme enables its students to understand the technological, environmental and ethical challenges they will face in the world of accelerating change. It encourages education and research that are distinctively interdisciplinary and international.

The programme B.M.S focuses more on the intricacies of management and finance. The main function of the handbook is to align the subject matter of the course matter with the program objective. It describes the programme objectives and outcomes; course objectives and outcomes; teaching and learning methods used; course content and instructional plan. B.M.S Programme is a three year graduation course which offers a graduate degree in commerce to the learners. In the duration of the programme, the learner is required to study subjects like Accountancy, Business Communications, Introduction to Computer, Managerial Economics, Environmental Studies, Law, Financial Management etc.

This Hand book provides an insight into the B.M.S Programme Semester III(Organisation Behaviour & HRM) Course. The course tries to cover two subjects Organisation behaviour and HRM.This subject provides them an opportunity to understand the concepts of organisation behaviour which deals with all aspects of human behaviour in an organisation. It includes the effect of organisation on human beings and the effects of human beings on the organisation. The second section deals with HRM which is closely related to OB, here the subject deals with Manpower (employees) which is the most important factor of the organisation. Human resource control and use all the other factors i.e money, method, material, market & machinery. To large extent the success & failure of an organisation depends upon the performance of the organisations' human resource.

Vision

“Our vision is to provide value based education with new innovations and ideas, so that our pupils grow into aesthetically rich, intellectually aware and integrated young people, capable of fulfilling their dreams and aspirations”

Mission

“Our mission is to instill qualities of leadership, ethics, values of good citizenship and above all a good human being through both modern & traditional education.”

Programme Educational Objectives

B.com(B.M.S) aims at cultivating knowledge among students to be ideal managers/ entrepreneurs. The course lays specific emphasis on managing the financial and accounting aspects of business. The broad objectives of the programme are:

- A. to give an insight into business and modern management practices.
- B. to apply the concepts of statistics and research methodology in management.
- C. to develop competency skills to make learners employable.
- D. to develop professional knowledge and skills in the field of Accountancy, Marketing, Human Resource Management & Financial Management & to sensitize individuals towards the challenges in the global market..

Programme Outcomes

Programme outcomes are a set of competencies students acquire at the end of graduation. On successful completion, they shall:

- A. The acquired management practices shall facilitate budding professionals and managers .
- B. Capable to pursue higher studies in diverse fields of management like MMS, MBA, MHRDM & MFM
- C. Channelise student's energies to be entrepreneurs.
- D. Communicate effectively with all the stakeholders.

Course Objectives:

On completion of this course, students should have an understanding of:

- 1. They make students acquainted with the basic concept of Organisation behavior , the evolution of OB, understanding individual and group behavior.
- 2. The effective communication process , management of conflicts, time management, organization learning, organization structure.
- 3. The concept of Human Resource Planning, Human Resource Development & Human Resource Management
- 4. The concept of compensation management , performance appraisal, career planning & development

COURSE OUTCOMES

On completion of this course, students would be able to:

- 1. evaluate the dynamics of human behavior and apply the same for creating synergy in the organisation
- 2. apply the principles of effective communication, time management & conflict management as an entrepreneur / employee in organisation
- 3. make students eligible to accept challenges in the HR department of the corporate sector.
- 4. apply the concepts of performance appraisal and career development and use the same for their growth.
- 5. take up entrepreneurship and would appreciate, implement HRM policies for recruitment and retention of the best talent.



OB & HRM

Information Technology

Industrial Law

Skills **Foundation of Human**

Human Psychology

V. INSTRUCTIONAL PLAN:

Sr. No.	Chapter	Instructional Objectives	Contents	Teaching Methods	Instructional Material	Learning Material
1	Introduction to Organizational Behavior	To understand the concept of OB.	Concept, definition and evolution of Organization Behavior	Lecture & discussion method, case studies.	:PPT	Notes
2	Communication, Conflict and Time Management	To understand techniques for resolving conflicts and methods of time management for increasing productivity.	. Conflict management techniques & time management strategies	Lecture & discussion method	PPT	Notes
3	Learning Organization, organization designs rewards and punishments	To understand methods used for downsizing an organization.	Termination, layoffs, Attrition, retrenchment, separations, downsizing	Lecture & discussion method	PPT	Notes
4	Human Resource Management, Human resource planning and Human resource development	To understand the basis concept of HRM, HRP & HRD	HRM – meaning, objectives, scope and functions. HRP objectives, importance, factors affecting HRP. HRD concept, process methods	Lecture & discussion method	PPT	Notes
5	Performance appraisal, compensation	To understand various methods both monetary and	Concept, process methods and problems, compensation	Lecture & discussion method	PPT	Notes

and career planning	non- monetary for retention of talent.	concept, components, career stages and career planning			
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VI. Evaluation Plan:

Credit Based Evaluation System

Scheme of Examination

The performance of the learners will be evaluated in two Components.

One component will be the Internal Assessment component carrying 25% marks and the second component will be the Semester-wise End Examination component carrying 75% marks.

The allocation of marks for the Internal Assessment and Semester End Examinations will be as shown below:-

a) Internal Assessment – 25% 25 Marks For Courses without Practical

Sr. No.	Particulars	Marks
1	One class test*	20 Marks
2	Active participation in routine class instructional deliveries and overall conduct as a responsible learner ,mannerism and articulation and exhibit of leadership qualities in organizing related academic activities	05 Marks

Question Paper Pattern for Periodical Class Test for Courses at UG Programmes Written Class Test (20 Marks)

1.	Match the Column / Fill in the Blanks/ Multiple Choice Questions (½ Marks each)	05 Marks
2.	Answer in One or Two Lines (Concept based Questions) (1 Mark each)	05 Marks
3.	Answer in Brief (Attempt Any Two of the Three) (5 Marks each)	10 Marks

b) Semester End Examinations – 75% - 75 Marks

1. Duration – These examinations shall be of 2.5 Hours duration
2. Theory question paper pattern
3. There shall be five questions each of 15 marks.
4. All questions shall be compulsory with internal choice within the questions.
5. Question May Be Subdivided In sub-questions a,b,c...and the allocation of marks depends on the

weight age of the topic.

c) Additional Examination

- There will be one Additional examination for Semester I/II for those who have failed or remained absent (Strictly on the medical Ground)
- Those who remain absent in internal & external examinations. Students with insufficient attendance as prescribed by the University(75% attendance minimum) are also debarred from appearing in the Additional Examination.
- A.T.K.T. (Allowed to keep Term)- only 2 ATKTs are allowed in each semester, he/she will not be promoted to the next Semester.
- Students who pass in the Internal Examination but fail in the theory exams of the subject shall reappear for internal exams of that course.
- Students promoted with ATKTs will have to clear those subjects in the next academic year's regular semester end examination.

Continuous and Comprehensive Evaluation is followed through different evaluation methods as follows:

- Seminars
- Assignments
- Powerpoint presentations
- Class Participation

VI. Instructional /Learning Material

The students are provided with notes as well as hand-outs in the class. During the lectures, powerpoint presentations, Videos, and case studies are also used to augment students' interest in the subject.

The students also have access to quality books in the library. They are provided with a list of reference books during the lectures for their reference.

Reference Books:

Human Resources and personnel Management: K Aswathappa

Human Resources and personnel Management: Saiyadin

Excellence through HRD : M. Nair & T.V. Roa

Human Resource Management: Gary Desseler



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**QUALITY
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STRATEGIC MANAGEMENT

S.Y.B.M.S

SEM - III

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The programme B.M.S focuses more on the intricacies of management and finance. The main function of the handbook is to align the subject matter of the course matter with the program objective. It describes the programme objectives and outcomes; course objectives and outcomes; teaching and learning methods used; course content and instructional plan. B.M.S Programme is a three year graduation course which offers a graduate degree in commerce to the learners. In the duration of the programme, the learner is required to study subjects like Accountancy, Business Communications, Introduction to Computer, Managerial Economics, Environmental Studies, Law, Financial Management etc.

Strategic Management is a subject offered to BMS students in the second year. As students of management, they frequently hear about mergers & acquisitions', disinvestment , corporate failures or successes. As students they would like to know , what makes a company successful in the long term, how is an organisation able to cope up with a turbulent environment?

This subject tries to provide answers to these questions. The subject tries to explain that for business organisations to perform and excel, they need a clearer sense of vision and understanding of a rapidly changing environment.

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Course Objectives:

On completion of this course, students should have an understanding of:

1. The general and competitive environment
2. Strategic management concepts and techniques
3. Able to solve simple cases.
4. The importance and implication of strategic management on the success / failure of a company.

COURSE OUTCOMES

On completion of this course, students would be able to:

1. accept challenges of working in a corporate sector.
2. grasp and understand the latest trend in decision making based upon the clarity of their concepts taught.
3. take up entrepreneurship would appreciate and implement strategic management techniques for survival and growth of their organisation.

LINKING DIAGRAM

Strategic Management

Information Technology

Marketing Management

Finance Management

Human Resource Management

Production and Operation Management

V.INSTRUCTIONAL PLAN:

Sr. No.	Chapter	Instructional Objectives	Contents	Teaching Methods	Instructional Material	Learning Material
1	Business Policy and strategic Management	To understand how business policy and strategic management help in achieving business objectives.	Business policy – meaning , nature and importance,StrategicM anagement-meaning ,Process & level strategy – SBU's, strategic Intent	Lecture & discussion method, case studies.	PPT presentations	Notes
2	Strategy Formulation	To understand the method of analyzing and scanning the market . To find the entity's strength and weakness. Applying strategies at different level	Swot Analysis, Corporate level strategy, Business level strategy, Functional strategy	Lecture & discussion method	PPT presentations	Notes
3	Strategic Implementation	model of strategies making strategic and choices and implementation , BCG matriX functional level.	Models of strategy making, BCG matrix, GE 9 cell, Porter 5 forces, 7S framework. Strategic Implementation	Lecture & discussion method	PPT presentations	Notes
4	Strategic Evaluation and control	meaning ,step of evaluation and techniques, of control , change management- elementary concept	Meaning, steps evaluation, synergy- concept, types, evaluation , strategy and relevance.	Lecture & discussion method	PPT presentations	Notes

Evaluation Plan:

Evaluation Plan

Credit Based Evaluation System

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ii) Theory question paper pattern

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c) **Additional Examination**

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Reference Books:

Strategic Management- Dr.Kazmi

Strategic Management – Notes issued by 'The Institute of Chartered Accountants of India'.



**CLARA'S COLLEGE OF
COMMERCE**

QUALITY HAND BOOK

**BUSINESS PLANNING AND
ENTREPRENEURIAL
MANAGEMENT**

S.Y.B.M.S

SEM - III

Preamble

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This Hand book provides an insight into the B.M.S Programme Semester III business planning and entrepreneurial management Course. This subject provides the students an opportunity to understand the importance of marketing, various strategies that could be used to attract and retain the customers and this also provides an insight about marketing mix and also how to maintain and retain the brand image of an organisation in the market. This subject also provides with the basic understanding of the Digital Marketing and also various marketing techniques that could be done through social media platforms.

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Channelise students energies to be entrepreneurs.

Communicate effectively with all the stakeholders.

Course Objectives

The students should have an understanding of:

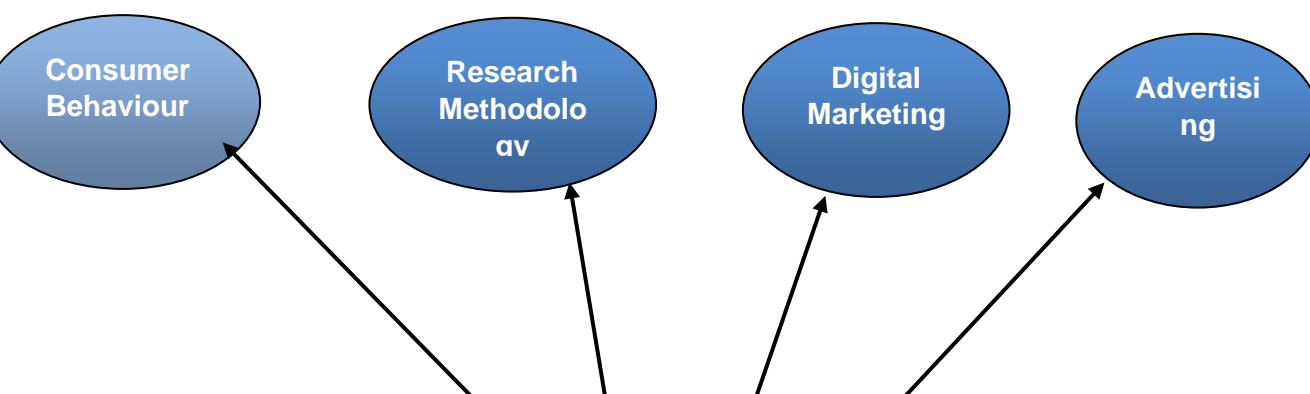
1. importance and role of marketing in the global environment
2. define the scope and process of marketing
3. importance of ethical marketing practices
4. learn the process of designing effective marketing strategies
5. define how marketing mix decisions are made and managed over time

Course Outcomes

By the end of the course, students would be able to:

1. apply the fundamental concepts of Marketing in the global environment
2. implement conceptual knowledge and analytical skills to solve marketing problems
3. balance commercial and ethical aspects of marketing decisions
4. integrate various elements of marketing to develop marketing plans for marketing activities
5. apply all marketing and advertising strategies in making marketing mix decisions

Linking Diagram





Instructional Plan for the course

	CHAPTER	INSTRUCTIONAL OBJECTIVES	CONTENT	TEACHING METHOD	INSTRUCTIONAL METHOD	LEARNING MATERIAL
	1. Introduction to Marketing Management	To make understand the basic concepts of marketing along with its scope and advantages and also 4 P's and 4 C's of Marketing also making understand the difference between marketing and selling and marketing as an activity and function	<ul style="list-style-type: none"> • Definition • Features • Advantages and scope of Marketing • 4 P's and 4 C's of Marketing • Marketing vs Selling • Marketing as an activity and function 	Interactive Method	PPT Videos	Notes
	2. Orientation of a Firm	To make understand needs, wants and demands along with transactions, transfer and exchanges	<ul style="list-style-type: none"> • Needs, wants and demands, transactions, transfer and exchanges, Concepts of Marketing 	Discussion method	Videos Case Study	Notes

	3. New Trends in Marketing	To make understand the new trends of Marketing	<ul style="list-style-type: none"> • E-Marketing • Internet Marketing • Marketing using Social Networks 	Discussion Method	PPT Videos Case Study	Notes
	4. The Micro and Macro Environment	To make understand the macro and micro environment in terms of business	<ul style="list-style-type: none"> • Meaning of Micro and Macro Environment • Factors Influencing Micro and Macro Environment 	Discussion method	Assignment Videos Case Study	Notes
	5. Marketing Research and MIS	To make understand about the Marketing Information System	<ul style="list-style-type: none"> • Marketing Research • Marketing Information System 	Interactive Method	Assignment Videos PPT	Notes
	6. Consumer Behavior	To make understand about the Consumer Behavior and sales forecasting	<ul style="list-style-type: none"> • Consumer Behavior • Sales Forecasting 	Discussion and case study method	Case Study PPT	Notes
	7. Industrial Buying Behavior	To make understand about the buying behaviour along with the factors influencing the purchase decisions	<ul style="list-style-type: none"> • Meaning • Decision Making Process • Factors influencing Purchase Decisions 	Lecture-Interactive and Discussion method	Assignment Case Study	Notes
	8. Product Management – I (Product and Product Related Decisions)	To make understand about the basic concepts of Product related decisions also the components	<ul style="list-style-type: none"> • Meaning • Features of a Product • Components/ Levels of a Product • Product Mix Decisions • Product Line Decisions • Strategic Filing <ul style="list-style-type: none"> • Line Modernisation Decisions 	Lecture-Discussion and Case Study method	PPT Case Study Assignment	Notes
	9. Product Management – II (New Product Development and PLC)	To make understand about the Product Development Life Cycle	<ul style="list-style-type: none"> • Meaning • Steps in New Product Development • Product Life Cycle 	Lecture-Interactive Method	PPT Case Study Assignment	Notes
	10. Brand Management	To make understand about the Brand Management and also about the Brand Equity	<ul style="list-style-type: none"> • Meaning of Product Branding • Advantages of Branding • Meaning of Brand Equity • Advantages of Brand Equity • Elements of Brand Equity 	Lecture-Discussion Method	Case Study PPT	Notes

			<ul style="list-style-type: none"> • Branding Decisions • Brand Extension • Brand Portfolios 			
	11. Market Segmentation	To make understand about the concepts Market Segmentation also the Importance and Limitations	<ul style="list-style-type: none"> • Meaning, Definition, Features • Objectives <ul style="list-style-type: none"> • Need • Segmentation Variables for Consumer Markets • Segmentation Variables For Industrial Markets • Importance of Market Segmentation • Limitations • Features of a Good Market Segment 	Discussion method and Case Study Method	Assignment Case Study PPT	Notes
	12. Targeting and Positioning	To make understand about the basic concepts of Targeting and Positioning	<ul style="list-style-type: none"> • Target Marketing • Positioning 	Interaction Method	Case Study PPT	Notes
	13. Pricing Decisions	To make understand about the concept of Pricing decisions along with its factors, types, suitability	<ul style="list-style-type: none"> • Concept of Product Pricing • Objectives and Role • Factors influencing Pricing Decisions • Types of Pricing • Suitability of Skimming the cream pricing • Responding to competitors <ul style="list-style-type: none"> • Action through price and non- price variables • Product Life Cycle and Pricing Decisions 	Discussion and Case Study Method	PPT Videos Case Study	Notes
	14.Channel Decisions	To make understand about the Channel Decisions	<ul style="list-style-type: none"> • Meaning • Definition • Functions and Services of Marketing Channels • Types of Channels • Intensity of Distribution 	Interactive and Case Study Method	PPT Videos Case Study	Notes

			<ul style="list-style-type: none"> • Channel Conflicts • Types of Channel Conflicts • Causes of Channel Conflicts • Causes of Channel Conflicts • Managing Channel Conflicts/ Steps to resolve channel conflicts • Channel Management 			
	15. Retailing, Promotion and Advertising	To make understand the concept of Retailing, Promotion and Advertising	<ul style="list-style-type: none"> • Meaning • Promotion Mix • Advertising 	Discussion Method	PPT	Notes
	16. Sales Promotion and Personal Selling	To make understand the concept of Positioning and its strategies	<ul style="list-style-type: none"> • Meaning, Definition, Features and Objectives • Advantages and Importance of Sales Promotion • Tools of Sales Promotion • Consumer Promotion • Promotion Mix • Tools of Public Relation 	Discussion and Case study method	Case Study PPT	Notes
	17. Integrated Marketing Communication	To make understand about the Integrated Marketing Communication	<ul style="list-style-type: none"> • Definition, Importance of IMC • Target Audience • Objectives • Designing Communication Mix • Selection of Communication Channels 	Interactive and Case study method	Assignment Case Study	Notes
	18. Marketing Services	To make understand the concept of Marketing Services	<ul style="list-style-type: none"> • Meaning, Definition and Characteristics • Ways of improving services • Delivery • Managing Service Quality 	Interactive Method	Case Study Assignment	Notes
	19. Ethics in Marketing	To make understand about the ethics in marketing in terms of Business	<ul style="list-style-type: none"> • Meaning, Definition and Features • Importance • Advertising Standards 	Discussion Methods	Assignment PPT	Notes

			Council of India Code of Ethics <ul style="list-style-type: none"> • Ethics in Product Promotion • Unethical Practices in Marketing 			
	20. Case Study	To make understand about the concepts based on the case studies	<ul style="list-style-type: none"> • Case Study on Marketing Mix • Case Study on Marketing Research • Case Study on Pricing Policy • Case Study on Distribution Network • Case Study on Brand Extension 	Interactive Method	Assignment Videos	Notes

Evaluation Plan

Credit Based Evaluation System

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Courses without Practical

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Reference Books

- ✓ **Principles of Marketing**, Philip Kotler& Gary Armstrong, 11th edition, Prentice Hall of India Private Limited, New Delhi, 2006
- ✓ **Marketing Management, Planning, Implementation and control**, Global Perspective Indian Context, V S Ramaswamy& S Namakumari, 3rd Edition, Macmillan India Limited, New Delhi, 2007
- ✓ **Basic Marketing A global Managerial Approach**, 15th Edition, William D PerreaultJr, E Jerome McCarthy, Tata McGraw Hill, New Delhi, 2006
- ✓ **Analysis for Marketing Planning**, Donald Lehmann and Russell S Winner, 6th Edition, Tata McGraw Hill, 2005

- ✓ **Marketing Planning and Strategy**, Subhash C Jain, 6th Edition, Thomson Asia Pvt Limited, Singapore, 2000
- ✓ **Basics Of Marketing**: Pardeshi, P. C. 2nd edNirali
- ✓ **Consumer Behavior & Marketing Strategy**: Peter, J. P/ Olson, J. C. 7th ed TMH
- ✓ **Channel Management & Retail Marketing**: Dhotre, Meenal Himalaya
- ✓ **E-marketing**: Strauss, J/ Frost, R. PHI



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**INTEGRATED MARKETING
COMMUNICATION**

S.Y.B.M.S

SEM - IV

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This Hand book provides an insight into the B.M.S Programme Semester IV (Research Methods in Business) Course. This subject provides them an opportunity to understand the research concepts like Research Design, Collection of Data, Analysis and Interpretation of Data, Hypothesis and Report writing to get acquainted with the research methodology.

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Mission

“Our mission is to instill qualities of leadership, ethics, values of good citizenship and above all a good human being through both modern & traditional education.”

Programme Educational Objectives

B.com (B.M.S) aims at cultivating knowledge among students .to be ideal managers/ entrepreneurs. The course lays specific emphasis on managing the financial and accounting aspects of business. The broad objectives of the programme are:

- A. to give an insight into business and modern management practices.
- B. to apply the concepts of statistics and research methodology in management.

- C. to develop competency skills to make learners employable.
- D. to develop professional knowledge and skills in the field of Accountancy, Marketing, Human Resource Management & Financial Management
- E. to sensitize individuals towards the challenges in the global market.

Programme Outcomes

Programme outcomes are a set of competencies students acquire at the end of graduation. On successful completion, they shall:

- A) The acquired management practices shall facilitate to become budding professionals and managers.
- B) Capable to pursue higher studies in diverse fields of management like MMS, MBA, MHRDM & MFM
- C) Channelize students' energies to be entrepreneurs.
- D) Communicate effectively with all the stakeholders.

Course Objectives

On completion of this course, students will have an understanding of:

1. Integrated Marketing Communication
2. Elements of IMC
3. Advertising:
4. Budget & Measuring effectiveness

Course Outcomes

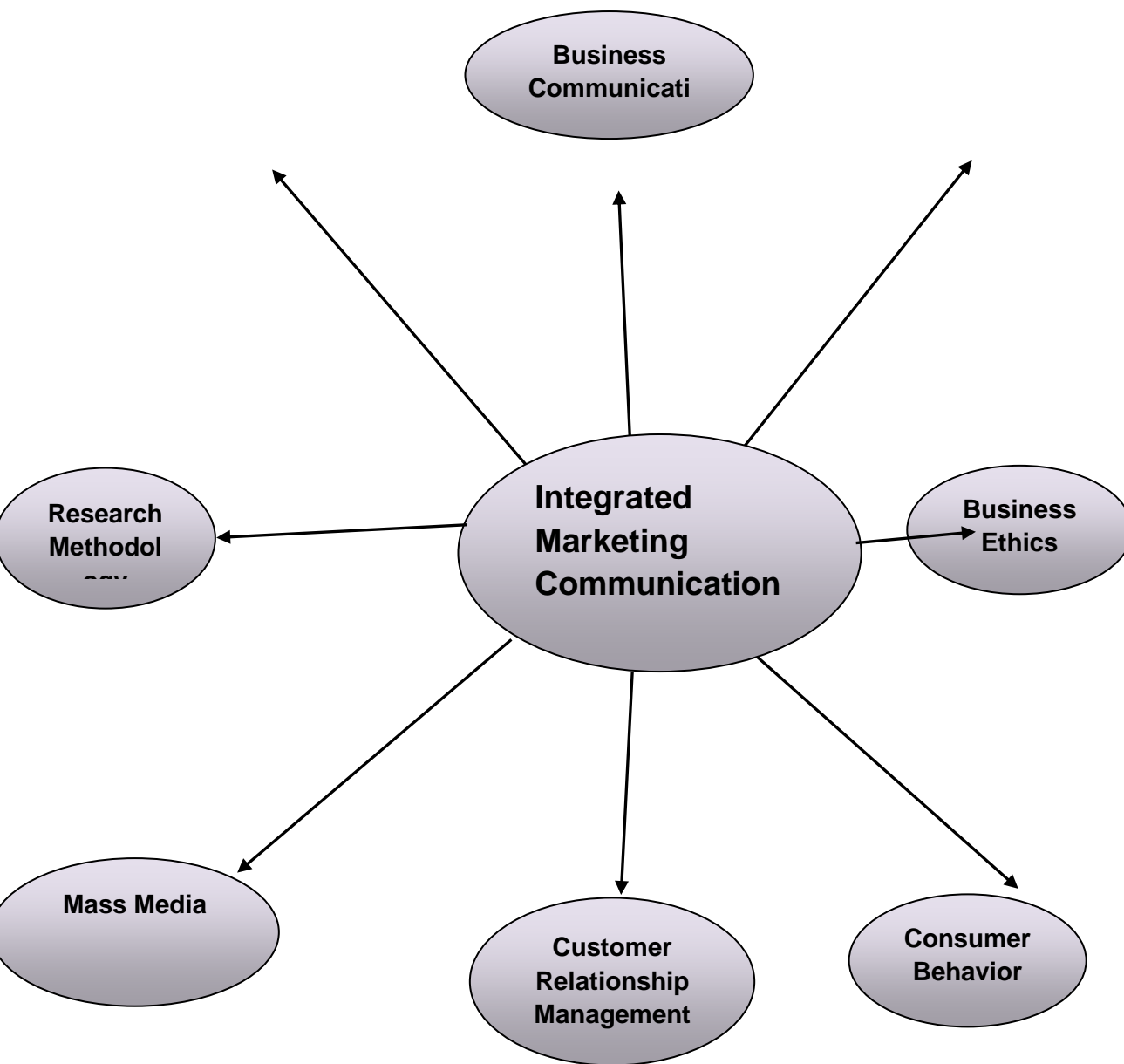
By the end of the course, students would be able to:

1. apply integrated marketing communication in the organization
2. use of effective Public Relation tool during the time of crisis
3. implement ethical decision-making in government and private sector
4. take into consideration different stakeholders, both within and outside an organization

Linking Diagram

Marketing

Advertising



Instructional Plan for the course

N O.	CHAPT ER	INSTRUCTION AL OBJECTIVES	CONTENT	TEACHI NG METHO D	INSTRUC TIONAL METHOD	LEARNI NG MATERI AL
1	Introducti on to Integrated Marketin g Communi cation	To understand Integrated Marketing Communication	<ul style="list-style-type: none"> ▪ 1. Meaning, Evolution of IMC, Reasons for growth and Features 2. Promotional tools for IMC, IMC Planning Process, Role of IMC in Marketing. 3. Communication process, Traditional & Alternative Response Hierarchy models. ▪ 4. Establishing Objectives and Budgeting: Determining Promotional Objectives, Sales v/s communication objectives, DAGMAR, Problems in Setting Objectives, Setting objectives for the IMC Program 	Interactiv e Method	PPT	Handouts
2	Elements of IMC:I	To make understand Elements of IMC	<ul style="list-style-type: none"> ▪ Direct Marketing: Role of direct marketing in IMC, Objectives of Direct Marketing, Components for Direct Marketing, Tools of Direct Marketing catalogues, direct response media, telemarketing. alternative media effectiveness of direct marketing. direct mail, internet, evaluation of effectiveness of direct marketing. ▪ Public Relations and Publicity: Introduction, Role of PR In IMG, Advantages and Disadvantages, 	Discussio n method	Assignment Videos Case study	Handouts

			<p>Types of PR, Tools of PR, Managing PR - Planning, implementation, evaluation and Research, Publicity, Sponsorship definition, Essentials of good sponsorship, event sponsorship, cause sponsorship.</p> <ul style="list-style-type: none"> Personal Selling: Features, Role of Personal Selling in IMC, advantages and disadvantages of Personal Selling, Selling process, Importance of Personal Selling. 			
3	Elements of IMC:II	To make understand Elements of IMC	<ul style="list-style-type: none"> Evaluation and Ethics in Marketing Communication: Evaluating an Integrated Marketing Program: Evaluation process of IMC Message Evaluations, Advertising tracking research - copy testing - emotional reaction test, cognitive Neuro science online evaluation, Behavioural Evaluation - sales and response rate, POPAI, Toll free numbers, QR codes and fakebook likes, response cards, Internet responses, redemption rate, Test Markets competitive responses, scanner data, Purchase simulation tests. Ethics and Marketing Communication: Stereotyping, targeting vulnerable customers, offensive brand messages legal 	Discussion Method	Case Study Videos Group Activity	Notes

			<p>issues Commercial free speech, misleading claims, puffery, fraud, questionable B2B practices.</p> <ul style="list-style-type: none"> Current Trends in IMC: Internet and IMC, Advertising on internet, PR through Internet Banner, Sales promotion on Internet, direct marketing on internet. 			
4	Evaluation and Ethics in Marketing Communication:	To make understand evaluation and ethics in marketing communication	<ul style="list-style-type: none"> Evaluating an Integrated Marketing Program: Evaluation process of IMC Message Evaluations, Advertising tracking research - copy testing - emotional reaction test, cognitive Neuro science online evaluation, Behavioural Evaluation - sales and response rate, POPAI, Toll free numbers, QR codes and facebook likes, response cards, Internet responses, redemption rate, Test Markets competitive responses, scanner data, Purchase simulation tests. <p>Ethics and Marketing Communication: Stereotyping, targeting vulnerable customers, offensive brand messages legal issues Commercial free speech, misleading claims, puffery, fraud, questionable B2B practices.</p>	Interactive Method	Case Study Videos	Handouts

			Current Trends in IMC: Internet and IMC, Advertising on internet, PR through Internet Banner, Sales promotion on Internet, direct marketing on internet.			
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Evaluation Plan

Credit Based Evaluation System

Scheme of Examination

The performance of the learners will be evaluated in two Components.

One component will be the Internal Assessment component carrying 25% marks and the second component will be the Semester-wise End Examination component carrying 75% marks.

The allocation of marks for the Internal Assessment and Semester End Examinations will be as shown below:

a) Internal Assessment–25% 25 Marks

Marks For Courses without Practical

Sr. No.	Particulars	Marks
1	One class test *	20 Marks
2	Active participation in routine class instructional deliveries and overall conduct as a responsible learner, mannerism and articulation and exhibit of leadership qualities in organizing related academic activities	05 Marks

Question Paper Pattern for Periodical Class Test for Courses at UG Programme Written Class Test (20 Marks)

1.	Match the Column / Fill in the Blanks / Multiple Choice Questions (½ Marks each)	05 Marks
2.	Answer in One or Two Lines (Concept based Questions) (1 Mark each)	05 Marks
3.	Answer in Brief (Attempt Any Two of the Three) (5 Marks each)	10 Marks

b) Semester End Examinations – 75% 75 Marks

i) Duration–These examinations shall be of 2.5 Hours duration

ii) Theory question paper pattern

- There shall be five questions each of 15 marks.
- All questions shall be compulsory with internal choice within the questions.
- Question may be subdivided into sub-questions a, b, c... and the allocation of marks depends on the

weightage of the topic.

c) Additional Examination

- There will be one Additional examination for Semester I/II for those who have failed or remained absent (Strictly on the medical Ground)
- Those who remain absent in internal & external examination. Students with insufficient attendance as prescribed by the University (75% attendance minimum) are also debarred from appearing in the Additional Examination.
- A.T.K.T. (Allowed to keep Term)- only 2 ATKTs are allowed in each semester, he/she will not be promoted to the next Semester.
- Students who passes in the Internal Examination but fails in the theory exams of the subject shall reappear for internal exams of that course.
- Students promoted with ATKTs will have to clear those subjects in the next academic year's regular semester end examination.

Continuous and Comprehensive Evaluation is followed through different evaluation methods as follows:

- Assignments
- Power point presentations
- Class Participation
- Class test

Reference Books

1. Integrated Marketing Communications - Kenneth Clown& Donald Bach
2. Advertising and Promotions - Belch & Belch, Tata McGraw Hil
3. Advertising Management - Rajeev Batra, John G.Myers & David A Aaker-PHI
4. Otto Kleepner's advertising Procedure – PH
5. International Edition - Contemporary Advertising Irwin/McGraw –Hill
6. Integrated Marketing Communications - Duncon- TMH
7. Foundations of Advertising Theory & Practice



CLARA'S COLLEGE OF COMMERCE

QUALITY HAND BOOK

RURAL MARKETING

S.Y.B.M.S

SEM - IV

The BMS programme has shown great promise through its student-centred approach, strong emphasis on teamwork and a culture that believes both faculty and student have much to learn from each other. Candidates receive a more holistic education through industrial visits, guest lectures and teamwork. Students are constantly required to rise up to new challenges and perform - an experience in itself. This programme enables its students to understand the technological, environmental and ethical challenges they

will face in the world of accelerating change. It encourages education and research that are distinctively interdisciplinary and international.

The programme B.M.S focuses more on the intricacies of management and finance. The main function of the handbook is to align the subject matter of the course matter with the program objective. It describes the programme objectives and outcomes; course objectives and outcomes; teaching and learning methods used; course content and instructional plan. B.M.S Programme is a three-year graduation course which offers a graduate degree in commerce to the learners. In the duration of programme, the learner is required to study subjects like Accountancy, Business Communications, Introduction to Computer, Managerial Economics, Environmental Studies, Law, Financial Management etc.

This Hand book provides an insight into the B.M.S Programme Semester III Rural marketing Course. . This subject provides them an opportunity to understand the concepts of the Agriculture and Rural Marketing environment, the emerging challenges in rural marketing due to changing global economic scenario.

Vision

“Our vision is to provide value-based education with new innovations and ideas, so that our pupils grow into aesthetically rich, intellectually aware and integrated young people, capable of fulfilling their dreams and aspirations”

Mission

“Our mission is to instil qualities of leadership, ethics, values of good citizenship and above all a good human being through both modern & traditional education.”

Programme Objectives

B.com(B.M.S) aims at cultivating knowledge among students to be ideal managers/ entrepreneurs. The course lays specific emphasis on managing the financial and accounting aspects of business. The broad objectives of the programme are:

- A. to give an insight into business and modern management practices.
- B. to apply the concepts of statistics and research methodology in management.
- C. to develop competency skills to make learners employable.
- D. to develop professional knowledge and skills in the field of Accountancy, Marketing, Human Resource Management & Financial Management & to sensitize individuals towards the challenges in the global market..

Programme Outcomes

Programme outcomes are a set of competencies students acquire at the end of graduation. On successful completion, they shall:

- A. The acquired management practices shall facilitate budding professionals and managers.
- B. Capable to pursue higher studies in diverse fields of management like MMS, MBA, MHRDM & MFM
- C. Channelise student's energies to be entrepreneurs.
- D. Communicate effectively with all the stakeholders.

Course Objectives

On completion of this course, students should have an understanding of:

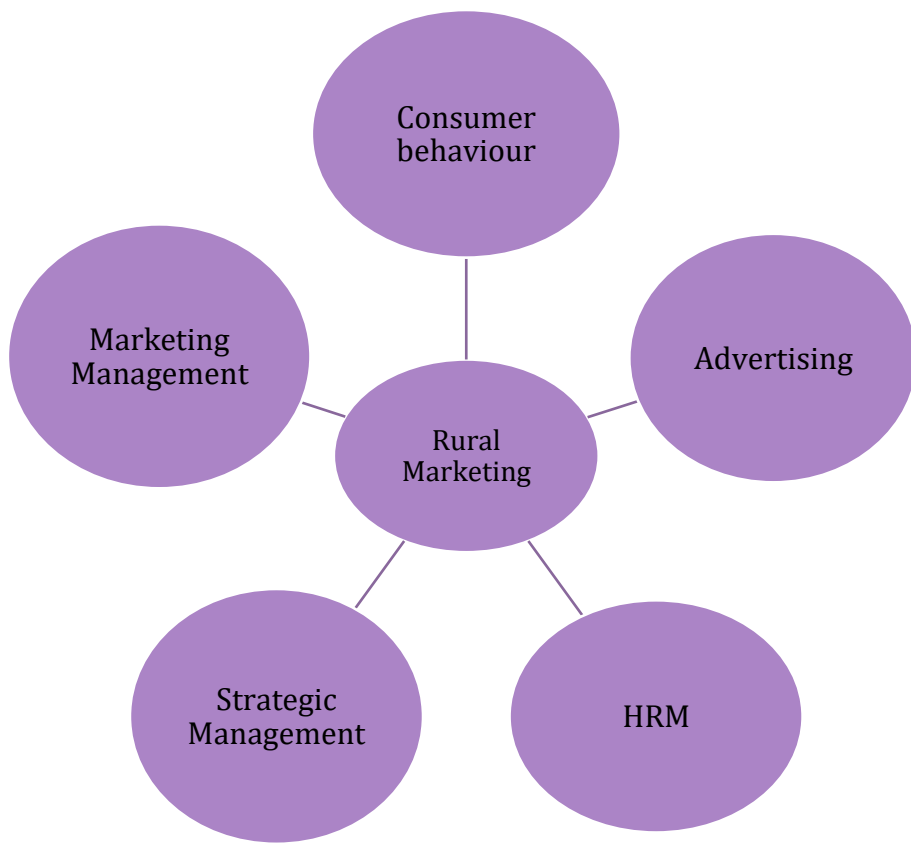
- 1. the Agriculture and Rural Marketing environment
- 2. the consumers and marketing characteristics of rural markets
- 3. the emerging challenges in rural marketing due to changing global economic scenario.

COURSE OUTCOMES

On completion of this course, students would be able to:

- 1. analyze the rural market and implement the strategies accordingly
- 2. decide strategies according to the consumer behaviour of the rural consumer
- 3. effectively use 4 p's of marketing mix for marketing the goods to rural consumer
- 4. prepare an effective advertising communication for rural market
- 5.

LINKING DIAGRAM



Instructional Plan for the course

Sr. No.	Chapter	Instructional Objectives	Contents	Teaching Methods	Instructional Material	Learning Material
1	Introduction to rural market	To understand the present scenario & problems of rural market in India	Scope, profile & problems of rural Market. Govt Schemes , constraints and strategies for overcoming problems in rural marketing	Lecture & discussion method,	:PPT	Notes
2	Characteristics of rural consumer,	To understand the characteristics of rural consumer,	Rural vs Urban consumer, Rural environment, Rural Consumer Behaviour	Lecture & discussion method	PPT	Notes

3	Marketing mix for Rural market,	To understands the strageies required for catering the rural consumer .	Product Strategies, Competition in rural market, fake products, STP for rural market	Lecture & discussi on method	PPT	Notes
4	Distribution & communication Strategies for Rural consumers, Communication Strategy.	To understand the distribution difficulties faced by rural consumer. Importance of distribution in rural marketing. The medium to communicate with rural consumer	Channels of distribution, Challenges in Rural Communication , Objectives, Designing the Message, Selecting the Communication Channels. Rural Media-Mass media, Non-Conventional Media, Personalized media	Lecture & discussi on method	PPT	Notes

Evaluation Plan

Credit Based Evaluation System

Scheme of Examination

The performance of the learners will be evaluated in two Components.

One component will be the Internal Assessment component carrying 25% marks and the second component will be the Semester-wise End Examination component carrying 75% marks.

The allocation of marks for the Internal Assessment and Semester End Examinations will be as shown below:-

a) Internal Assessment–25%

25Marks For Courses without Practical

Sr. No.	Particulars	Marks
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1	Oneclasstest*	20 Marks
2	Active participation in routine class instructional deliveries and overall conduct as a responsible learner ,mannerism and articulation and exhibit of leadership qualities in organizing relatedacademic activities	05 Marks

QuestionPaperPatternforPeriodicalClassTestforCoursesatUGProgrammesWrittenClassTest(20Marks)

1.	Match the Column / Fill in the Blanks/ Multiple Choice Questions (½ Marks each)	05 Marks
2.	Answer in One or Two Lines (Concept based Questions) (1 Mark each)	05 Marks
3.	Answer in Brief (Attempt Any Two of the Three) (5 Marks each)	10 Marks

I. Semester End Examinations – 75% 75 Marks

Duration–

These examinations shall be of 2 ½ Hour’s duration

II. Theory question paper pattern

- i. There shall be five questions each of 15 marks.
- ii. All questions shall be compulsory with internal choice within the questions.
- iii. Question may be subdivided into sub-questions a, b, c... and the allocation of marks depends on the weightage of the topic.

Additional Examination

- There will be one Additional examination for Semester I/II for those who have failed or remained absent (Strictly on the medical Ground)
- Those who remain absent in internal & external examination. Students with insufficient attendance as prescribed by the University (75% attendance minimum) are also debarred from appearing in the Additional Examination.
- A.T.K.T. (Allowed to keep Term)- only 2 ATKTs are allowed in each semester, he/she will not be promoted to the next Semester.
- Students who pass in the Internal Examination but fails in the theory exams of the subject shall reappear for internal exams of that course.
- Students promoted with ATKTs will have to clear those subjects in the next academic year’s regular semester end examination.

Continuous and Comprehensive Evaluation is followed through different evaluation methods as follows:

- Seminars
- Assignments
- Power point presentations
- Class Participation

VI. Instructional /Learning Material

The students are provided with notes as well as hand-outs in the class. During the lectures, power point presentations, Videos, and case studies are also used to augment students interest in the subject.

The students also have access to quality books in the library. They are provided with a list of reference books during the lectures for their reference.

Reference Books:

1. Badi & Badi : Rural Marketing
2. Mamoria, C.B. & Badri Vishal : Agriculture problems in India
3. Arora, R.C. : Integrated Rural Development



**CLARA'S COLLEGE OF
COMMERCE**

QUALITY HAND BOOK

BUSINESS RESEARCH METHOD

S.Y.B.M.S

SEM - IV

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The programme B.M.S focuses more on the intricacies of management and finance. The main function of the handbook is to align the subject matter of the course matter with the program objective. It describes the programme objectives and outcomes; course objectives and outcomes; teaching and learning methods used; course content and instructional plan. B.M.S Programme is a three year graduation course which offers a graduate degree in commerce to the learners. In the duration of programme, the learner is required to study subjects like Accountancy, Business Communications, Introduction to Computer, Managerial Economics, Environmental Studies, Law, Financial Management etc.

This Hand book provides an insight into the B.M.S Programme Semester IV (Research Methods in Business) Course. This subject provides them an opportunity to understand the research concepts like Research Design, Collection of Data, Analysis and Interpretation of Data, Hypothesis and Report writing to get acquainted with the research methodology.

Vision

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Mission

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Programme Educational Objectives

B.com(B.M.S.) aims at cultivating knowledge among students .to be ideal managers/ entrepreneurs. The course lays specific emphasis on managing the financial and accounting aspects of business. The broad objectives of the programme are:

- A. to give an insight into business and modern management practices.
- B. to apply the concepts of statistics and research methodology in management.
- C. to develop competency skills to make learners employable.
- D. to develop professional knowledge and skills in the field of Accountancy, Marketing, Human Resource Management & Financial Management
- E. to sensitize individuals towards the challenges in the global market.

Programme Outcomes

Programme outcomes are a set of competencies students acquire at the end of graduation. On successful completion, they shall:

- A) The acquired management practices shall facilitate to become budding professionals and managers.
- B) Capable to pursue higher studies in diverse fields of management like MMS, MBA, MHRDM & MFM
- C) Channelize student's energies to be entrepreneurs.
- D) Communicate effectively with all the stakeholders.

Course Objectives

On completion of this course, students will have an understanding of:

1. the developing analytical abilities and research skills among the students.
2. various experience and learning in Business Research.
3. the co-relation of different variables of his business.
4. the importance of Report and analytical findings.
5. the relative strengths and weaknesses of qualitative and quantitative research methods.

COURSE OUTCOMES

On completion of this course, students would be able to:

1. Engage in research environments critically appraising the research of others.
2. Perform a literature review in a specific area.
3. Outline the principles of hypothesis testing, and identify appropriate analytical strategies to test specific hypotheses
4. Design the Questionnaire for Research Projects.
5. Prepare Research Report.

LINKING DIAGRAM



Instructional Plan

LESSON NO.	INSTRUCTION OBJECTIVES	CONTENT	TEACHING METHOD	INSTRUCTIONAL METHOD	LEARNING MATERIAL
1.Introduction to business research methods	To understand the Meaning and objectives of research, Types of research, Research process characteristics of research, Hypothesis, Research design, Sampling	Meaning and objectives of research, Types of research, Research design, Sampling	Lecture method, Discussion method	PPT	Handouts, Assignments
2.Data collection and processing	To know about the Types of data, sources of data, Methods of collection of primary data, Scaling techniques	Types of data, sources of data, Methods of collection of primary data, Scaling techniques	Lecture and Discussion method	PPT, Case study	Handouts, Assignments
3.Data analysis and Interpretation	To understand the Processing, Analysis and Interpretation of data, Multivariate analysis, Testing of hypothesis	Processing, Analysis and Interpretation of data, Multivariate analysis, Testing of hypothesis	Lecture and Discussion method	PPT,Case study	Handouts, Assignments
4.Advanced techniques in Report Writing	To understand the meaning, importance, functions and content of report, Steps in Report Writing, Ethics and research, Objectivity, Confidentiality and anonymity in Research, Plagiarism	Meaning, importance, functions and content of report, Steps in Report Writing, Ethics and research, Objectivity, Confidentiality and anonymity in Research, Plagiarism	Lecture method	PPT	Handouts, Assignments

Credit Based Evaluation System

Scheme of Examination

The performance of the learners will be evaluated in two Components.

One component will be the Internal Assessment component carrying 25% marks and the second component be the Semester-wise End Examination component carrying 75% marks.

allocation of marks for the Internal Assessment and Semester End Examinations will be as shown below:

Internal Assessment–25

Marks for Courses without Practical

Sr. No.	Particulars	Marks
1	One class test *	20 Marks
2	Active participation in routine class instructional deliveries and overall conduct as a responsible learner, mannerism and articulation and exhibit of leadership qualities in organizing related academic activities	05 Marks

Written Class Test for Course

1.	Match the Column / Fill in the Blanks / Multiple Choice Questions (½ Marks each)	05 Marks
2.	Answer in One or Two Lines (Concept based Questions) (1 Mark each)	05 Marks
3.	Answer in Brief (Attempt Any Two of the Three) (5 Marks each)	10 Marks

Programme Written Class Test (20Marks)

I. Semester End Examinations – 75% 75 Marks

Duration–

These examinations shall be of 2 ½ Hour's duration

II. Theory question paper pattern

- i. There shall be five questions each of 15 marks.
- ii. All questions shall be compulsory with internal choice within the questions.
- iii. Question may be subdivided into sub-questions a, b, c... and the allocation of marks depends on the weightage of the topic.

c) Additional Examination

- There will be one Additional examination for Semester I/II for those who have failed or remained absent (Strictly on the medical Ground)
- Those who remain absent in internal & external examination. Students with insufficient attendance as prescribed by the University (75% attendance minimum) are also debarred from

appearing in the Additional Examination.

- Please note that there is no re-examination of additional examination.

d) A.T.K.T. Examination

- A.T.K.T. (Allowed to keep Term) only 2 ATKTs are allowed in each semester, he/she will not be promoted to the next Semester.
- Students who passes in the Internal Examination but fails in the theory exams of the subject shall reappear for internal exams of that course.
- Students who passes in Theory Examination but fails in the internal exam of the subject shall reappear for the Internal Exams of the course.
- Students promoted with ATKTs will have to clear those subjects in the next academic year's regular semester end examination.

Continuous and Comprehensive Evaluation is followed through different evaluation methods as follows:

- Assignments
- Class Participation

Reference Books

1. Research for Marketing Decisions Paul E. Green, Donald S. Tull
2. Marketing Research- Text and Cases Harper W. Boyd Jr., Ralph Westfall.
3. Research methodology in Social sciences, O.R.Krishnaswamy, Himalaya Publication
4. Business Research Methods, Donald R Cooper, Pamela Schindler, Tata McGraw Hill
5. Marketing research and applied orientation, Naresh K Malhotra, Pearson
6. Statistics for management, Levin and Reuben, Prentice Hall
7. Research methodology, C.R.Kothari



**CLARA'S COLLEGE OF
COMMERCE**

QUALITY HAND BOOK

AUDITING

S.Y.B.M.S

SEM - IV

This Hand book provides an insight into the B.Com Programme as well as Auditing Course. It describes the programme objectives and outcomes; course objectives and outcomes; teaching and learning methods used, course contents and instructional plan. B.Com is a three year graduation course which offers a graduate degree in commerce to the students. In the duration of the programme, the students are required to study subjects like Accountancy, Business Communications, Introduction to Business, Economics, Environmental Studies, Law, Management, Financial Management, Computer system and application, Foundation courses, Export etc.

The course Auditing seeks to enlighten the students on financial statements in case of admission, retirement and death of partners, payment of internal and external liabilities after the dissolution of partnership firms. Closing of vendor's book in case of amalgamation of firms and application of accounting software in maintaining books of accounts.

Vision

Our vision is to provide value based education with new innovations and ideas, so that our pupils grow into aesthetically rich, intellectually aware and integrated young people, capable of fulfilling their dreams and aspirations

Mission

Our mission is to instil qualities of leadership, ethics, values of good citizenship and above all a good human being through both modern & traditional education.

Programme Educational Objectives

B.Com programme aims to cultivate in students, virtues of commerce professionals to effectively contribute to the needs of the society with commitment and integrity. It intends to provide a strong foundation level understanding of functioning of business organisations and various transactions in the fields of Accountancy, Auditing, Taxation, Management, Finance, Mathematics, Law, Statistics, Business Communication, Advertising and Economics. The broad objectives of the programme are:

- A. To develop professional knowledge and skills in the fields of Finance, Accounting, Taxation, Marketing, Export Import Management, Mathematics & Statistics, etc. by adopting student centric pedagogy.
- B. To encourage students to undertake higher studies and research in commerce and allied disciplines.
- C. To develop qualities to handle both individual & team work efficiently through projects, assignments and other activities.
- D. To imbibe ethical practices in business.
- E. To develop communication skills for putting forth ideas, views, and messages effectively.

Programme Outcomes

Programme outcomes are a set of competencies students acquire at the end of graduation. On successful completion, they shall:

- A. Have fundamental knowledge of Accountancy, Auditing, Taxation, Management, Finance, Law, Business Communication, Advertising, Economics and Mathematics / Statistics and provide innovative solutions to problems in business.
- B. Be able to communicate their ideas with industry, efficiently and effectively.
- C. Develop the ability to work at individual level as well as at team level.
- D. Be able to integrate the latest technology and apply mathematical and statistical tools and techniques.
- E. have skills to develop business models and be responsible global citizens who exhibit cross-cultural competent behaviour, and ethical values.

Course

Objectives

The students should be able to understand:

1. Introduction to Auditing
2. Audit Planning, Procedures and Documentation
3. Auditing Techniques and Internal Audit Introduction
4. Auditing Techniques : Vouching & Verification

Course Outcomes

On completion of this course, Students would be able to:

1. Introduction to Auditing
2. Audit Planning, Procedures and Documentation
3. Auditing Techniques and Internal Audit Introduction
4. Auditing Techniques : Vouching & Verification

Linking Diagram



Instructional
Plan for the
course

CHAPTER NO.	INSTRUCTIONAL OBJECTIVE	CONTENT	TEACHING STYLE	INSTRUCTION METHOD	LEARNING MATERIAL
Introduction to Auditing	To provide a foundational understanding of auditing, including its purpose, types, and the role it plays in ensuring the accuracy and reliability of financial statements and organizational compliance.	<p>Basics – Financial Statements, Users of Information, Definition of Auditing, Objectives of Auditing, Inherent limitations of Audit, Difference between Accounting and Auditing, Investigation and Auditing.</p> <p>B. Errors & Frauds – Definitions, Reasons and Circumstances, Types of Error, Types of frauds, Risk of fraud and Error in Audit, Auditors Duties and Responsibilities in case of fraud.</p> <p>C. Principles of Audit, Materiality, True and Fair view</p> <p>D. Types of Audit – Meaning, Advantages, Disadvantages of Balance sheet Audit, Interim Audit,</p>	Lecture Method	Format of Work Sheet	Notes and Reference books

		Continuous Audit, Concurrent Audit and Annual Audit, Statutory Audit			
Audit Planning, Procedures and Documentation	To equip participants with the skills needed to effectively plan an audit, including designing audit procedures, setting objectives, and maintaining comprehensive documentation to support the audit process and ensure its effectiveness.	Audit Planning – Meaning, Objectives, Factors to be considered, Sources of obtaining information, Discussion with Client, Overall Audit Approach B. Audit Program – Meaning, Factors, Advantages and Disadvantages, Overcoming Disadvantages, Methods of Work, Instruction before commencing Work, Overall Audit Approach. C. Audit Working Papers – Meaning, importance, Factors determining Form and Contents, Main Functions /	Lecture Method	Format of Work Sheet	Notes and reference books

		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			
Auditing Techniques and Internal Audit Introduction	To introduce various auditing techniques and their application, while also providing an overview of internal auditing, its significance, and how it contributes to improving organizational processes and controls.	Test Check – Test Checking Vs Routing Checking, test Check meaning, features, factors to be considered, when Test Checks can be used, advantages, disadvantages, precautions. B. Audit Sampling – Audit Sampling, meaning, purpose, factors in determining sample size – Sampling Risk, Tolerable Error and	Lecture Method	Format of Work Sheet	Notes and reference books

		<p>expected error, methods of selecting Sample Items</p> <p>Evaluation of Sample Results</p> <p>auditors Liability in conducting audit based on Sample C.</p> <p>Internal Control – Meaning and purpose, review of internal control, advantages, auditors duties, review of internal control,</p> <p>Inherent Limitations of Internal control, internal control samples for sales and debtors, purchases and creditors, wages and salaries.</p> <p>Internal Checks Vs Internal Control,</p> <p>Internal Checks Vs Test Checks.</p> <p>D. Internal Audit : Meaning, basic</p>			
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		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			
Auditing Techniques : Vouching & Verification	To detail the specific techniques of vouching and verification in auditing, explaining their importance in validating financial transactions and ensuring the accuracy and integrity of financial records.	Audit of Income : Cash Sales, Sales on Approval, Consignment Sales, Sales Returns Recovery of Bad Debts written off, Rental Receipts, Interest and Dividends Received Royalties Received B. Audit of Expenditure : Purchases, Purchase Returns, Salaries and Wages, Rent, Insurance Premium, Telephone expense Postage and Courier, Petty Cash Expenses,	Lecture Method	Format of Work Sheet	Notes and reference books

		Travelling Commission Advertisemen t, Interest Expense C. Audit of Assets Book Debts / Debtors, Stocks – 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 D. Audit of Liabilities : Outstanding Expenses, Bills Payable Secured loans Unsecured Loans, Contingent Liabilities			
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Evaluation Plan

In accordance with the evaluation rules issued by Mumbai University, Credit Based Evaluation System has been adopted to assess the performance of the students:

Scheme of Examination

In accordance with the evaluation rules issued by Mumbai University, Credit Based Evaluation System has been adopted to assess the performance of the students:

The performance of the learners will be evaluated overall 100 Marks in each semester.

Semester End Examinations – 100% (100 Marks)

i) Duration–These examinations shall be of 3 Hours duration

ii) Theory question paper pattern

- There shall be five questions each of 15 marks.
- All questions shall be compulsory with internal choice within the questions.
- Question may be subdivided into sub-questions a, b, c... and the allocation of marks depends on the weightage of the topic.

Passing Standard - The learners to pass a course shall have to obtain a minimum of 40% marks in aggregate for each course. The learners shall obtain minimum 40% marks in Semester End Examination (i.e. 40 Out of 100) separately, to pass the course and minimum of Grade E to pass a particular semester.

Question Paper Pattern (Theoretical Courses)

Maximum Marks: 100

Questions to be set: 06

Duration: 03 Hrs.

All Questions are Compulsory Carrying 15 Marks each.

Question No	Particular	Marks
Q-1	Objective Questions	20 Marks
	Sub Questions to be asked 12 and to be answered any 10 Sub Questions to be asked 12 and to be answered any 10 (*Multiple choice / True or False / Match the columns/Fill in the blanks)	
Q-2	Full Length Question	15 Marks
Q-2	OR	15 Marks
	Full Length Question	
Q-3	Full Length Question	15 Marks
Q-3	OR	15 Marks
	Full Length Question	
Q-4	Full Length Question	15 Marks
Q-4	OR	15 Marks
	Full Length Question	

Q-6	Theory questions	10 Marks
Q-6	Theory questions	10 Marks
	OR	20 Marks
	Short Notes	
	To be asked 06	
	TO be answered 04	

Note: Theory question of 15 marks may be divided into two sub questions of 7/8 and 10/5Marks.

Reference Books:

Certainly! Here's a list of references and textbooks commonly used for learning and understanding auditing:

1. Principles of Auditing & Other Assurance Services by Ray Whittington and Kurt Pany
2. Auditing and Assurance Services: An Integrated Approach by Alvin A. Arens, Randal J. Elder, and Mark S. Beasley
3. Auditing: A Risk-Based Approach by Karla Johnstone, Audrey Gramling, and Larry E. Rittenberg
4. Internal Auditing: Theory and Practice by B. Taylor and C. Smith
5. Auditing & Assurance Services: A Systematic Approach by Robert L. Willett
6. Auditing and Assurance Services: Understanding the Integrated Audit by Michael C. Knap
7. The Essentials of Auditing and Assurance Services by Greg Shiel
8. Audit Sampling: An Introduction by Steven M. Bragg