

MMS SEMESTER – II
(Core Papers All Specialisations)

Cost & Management Accounting 100 Marks (15 Sessions of 3 Hours Each)
Sem II

SL.No	Particulars	Sessions
1	<p>Introduction</p> <p>Accounting for Management, Role of Cost in decision making, Comparison of Management Accounting and Cost Accounting, types of cost, cost concepts, Elements of cost - Materials, Labour and overheads and their Allocation and Apportionment, preparation of Cost Sheet, Methods of Costing</p>	1 Session of 3 Hours
2	<ul style="list-style-type: none"> • Preparation of cost sheet 	2 Sessions of 3 Hours Each
3	<ul style="list-style-type: none"> • Methods of costing – with special reference to job costing, process costing, services costing 	2 Sessions of 3 Hours Each
4	<ul style="list-style-type: none"> • Distinction & relationship among Financial Accounting, Cost accounting & Management Accounting 	1 Session of 3Hours
5	<p>Marginal Costing</p> <p>Marginal Costing versus Absorption Costing, Cost-Volume-Profit Analysis and P/V Ratio Analysis and their implications, Concept and uses of Contribution & Breakeven Point and their analysis for various types of decision-making like single product pricing, multi product pricing, replacement, sales etc. Differential Costing and Incremental Costing: Concept, uses and applications, Methods of calculation of these costs and their role in management decision making like sales, replacement, buying.</p>	3 Sessions of 3 Hours Each
6	<p>Budgeting</p> <p>Concept of Budget, Budgeting and Budgetary Control, Types of Budget, Static and Flexible Budgeting, Preparation of Cash Budget, Sales Budget, Production Budget, Materials Budget, Capital Expenditure Budget and Master Budget, Advantages and Limitations of Budgetary Control. Standard Costing: Concept of standard costs, establishing various cost standards, calculation of Material Variance, Labour Variance, and Overhead Variance, and its applications and implications.</p>	2 Sessions of 3 Hours Each
7	<p>Responsibility Accounting and Transfer Pricing</p> <p>Concept and various approaches to Responsibility Accounting, concept of investment center, cost center, profit center and responsibility center and its managerial implications, Transfer Pricing: concept, types & importance. Neo Concepts for Decision Making: Activity Based Costing, Cost Management, Value Chain Analysis, Target Costing & Life Cycle Costing : concept, strategies and applications of each.</p>	2 Sessions of 3 Hours Each
8	<ul style="list-style-type: none"> • Case Studies and Presentations 	2 Sessions of 3 Hours Each

Reference Text:

1. Management Accounting for profit control – Keller & Ferrara
2. Cost Accounting for Managerial Emphasis – Horngreen
3. T. P. Ghosh: Financial Accounting for managers(Taxmann).
4. Management Accounting – Paresh Shah – Oxford Publications
5. Cost Accounting – Dr N.K Gupta & Rajiv Goel – International Book House Ltd
6. Cost Accounting – A Managerial Emphasis – Charles T Horngren – Pearson Publications
7. Management Accounting – Debarshi Bhattacharya – Pearson Publications

Financial Management 100 marks (15 Sessions of 3 Hours Each) Sem II

SL.No	Particulars	Sessions
1	Objective of Financial Management Financial Performance Appraisal using Ratio Analysis, Funds Flow Analysis & Cash Flow Analysis	2 Sessions of 3 Hours Each
2	Sources of Finance - Short Term/Long Term, Domestic / Foreign, Equity/Borrowings/Mixed etc. Cost of Capital & Capital - Structure Planning, Capital Budgeting & Investment Decision Analysis (using Time Value	2 Sessions of 3 Hours Each
3	<ul style="list-style-type: none"> ➤ Working Capital Management - Estimation & Financing, Inventory Management, Receivable Management, Cash Management ➤ Divided Policy / Bonus - Theory & Practice 	2 Sessions of 3 Hours Each
4	Investment (Project) identification, feasibility analysis with sensitivities, constraints and long term cash flow projection Financing Options - structuring & evaluation off-shore/ on-shore Instruments, multiple option bonds, risk analysis, financial engineering, leasing, hire purchase, foreign direct investment, private placement, issue of convertible bonds etc.	2 Sessions of 3 Hours Each
5	Financial Benchmarking -- concept of shareholder value maximization, interest rate structuring, bond valuations Banking - consortium banking for working capital management, credit appraisal by banks, periodic reporting, enhancement of credit limits, bank guarantees, trade finance, receivable financing, documentary credit, routing of documents through banks, correspondent banking, sales and realisation with foreign country clients, process of invoicing, rail products, high value capital equipment, periodic invoicing for large value infrastructure projects, Escrow accounts	3 Sessions of 3 Hours Each
6	<ul style="list-style-type: none"> ➤ Valuation of projects and investment opportunities - due diligence procedures ➤ Credit Rating of Countries/ State / Investment & Instruments ➤ Joint Venture formulations - FIPS / RBI ➤ Infrastructure financing ➤ Issues & considerations, financial feasibility, pricing & earning model 	2 Sessions of 3 Hours Each
7	Case Studies and Presentations	2 Sessions of 3 Hours Each

Reference Text:

1. Financial Management - Brigham
2. Financial Management - Khan & Jain
3. Financial Management - Prasanna Chandra
4. Financial Management - Maheshwari
5. Financial Management – S.C.Pandey
6. Van Horne & Wachowiz: Fundamentals of Financial Management (Prentice Hall India)
7. Sharan: Fundamentals of Financial Management (Pearson)
8. Financial Management – Rajiv Srivastava & Anil Misra – Oxford Publications
9. Financial Management – Chandra Hariharan Iyer – International Book House Ltd
10. Fundamentals of Financial Management – Sheeba Kapil – Pearson Publications
11. Strategic Financial Management – Prasanna Chandra

Operations Research 100 Marks (15 Sessions of 3 Hours Each) Sem II

SL.No	Particulars	Sessions
1	<ul style="list-style-type: none"> ❖ Introduction to OR : Concepts, Genesis, Application Potential to Diverse Problems in Business & Industry, Scope and Limitations. ❖ Assignment Problem (AP) – <ul style="list-style-type: none"> ➤ Concepts, Formulation of Model ➤ Hungarian Method of Solution – ➤ Maximisation / Minimisation – ➤ Balanced / Unbalanced – ➤ Prohibited Assignments - Problems. 	2 Sessions of 3 Hours Each
2	<ul style="list-style-type: none"> ❖ Transportation Problem (TP) :- <ul style="list-style-type: none"> ➤ Concepts, Formulation of Model - Solution Procedures for IFS and Optimality Check ➤ Balanced / Unbalanced ➤ Maximization / Minimization ➤ Case of Degeneracy ➤ Prohibited Routing Problems ➤ Post-Optimal Sensitivity Analysis. 	2 Sessions of 3 Hours Each
3	<ul style="list-style-type: none"> ❖ Linear Programming (LP) :- <ul style="list-style-type: none"> ➤ Concepts, Formulation of Models ➤ Diverse Problems – Graphical Explanation of Solution - Maximisation / Minimisation – ❖ Simplex Algorithm – <ul style="list-style-type: none"> ➤ Use of Slack /Surplus / Artificial Variables – ➤ Big M Method/Two-Phase Method – ➤ Interpretation of the Optimal Tableau – ➤ (Unique Optimum, Multiple Optimum, Unboundedness, Infeasibility & Redundancy Problems.) 	2 Sessions of 3 Hours Each
4	<ul style="list-style-type: none"> ❖ Linear Programming (LP) :- <ul style="list-style-type: none"> ➤ Duality Principle - Primal /Dual Inter-relation ➤ Post-Optimal Sensitivity Analysis for changes in b-vector, c-vector, Addition/Deletion of Variables/Constraints ➤ Dual Simplex Method - Problems Limitations of LP vis-a-vis - Non-linear Programming Problems. ➤ Brief introduction to Non-LP models and associated problems. 	1 Session of 3 Hours

5	<ul style="list-style-type: none"> ❖ Network Analysis ➤ Minimal Spanning Tree Problem - Shortest Route Problem ➤ Maximal Flow in Capacitated Network - Concepts and Solution Algorithm as Applied to Problem ➤ Project Planning & Control by use of CPM/PERT Concepts. Definitions of Project ➤ Jobs, Events - Arrow Diagrams - Time Analysis and Derivation of the Critical Path – ➤ Concepts of Floats (total, free, interfering, independent) - Crashing of a CPM Network - Probability Assessment in PERT Network. 	2 Sessions of 3 Hours Each
6	<ul style="list-style-type: none"> ❖ Queuing (Waiting-line) Models ➤ Concepts - Types of Queuing Systems (use of 6 Character Code) - Queues in Series and Parallel – ➤ Problems based on the results of following models (M/M/1) Single Channel Queue with Poisson Arrival Rate, and Negative Exponential Service Time, With and Without Limitations of Queue Size (M/G/1) ➤ Single Channel with Poisson Arrival Rate, and General Service Time, PK-Formulae. 	1 Session of 3 Hours
7	<ul style="list-style-type: none"> ❖ Inventory Models ➤ Types of Inventory Situations ➤ Fixed Quantity/Fixed Review Period ➤ Costs Involved - Deterministic Probability Models - Economic-Order-Quantity (EOQ) and ➤ EBQ for Finite Production Rate - Sensitivity Analysis of EOQ-EOQ Under Price Break - ➤ Determination of Safety Stock and Reorder Levels - Static Inventory Model - (Insurance Spares). 	1 Session of 3 Hours
8	<ul style="list-style-type: none"> ❖ Digital Simulation – ➤ Concepts - Areas of Application - Random Digits and Methods of Generating Probability Distributions ➤ Application to Problems in Queuing, Inventory, New Product, Profitability, Maintenance etc. 	1 Session of 3 Hours

9	<ul style="list-style-type: none"> ❖ Replacement and Maintenance Models :- ➤ Replacement of Items Subject to Deterioration and Items Subject Random Total Failure ➤ Group vs Individual Replacement Policies. 	1 Session of 3 Hours
10	<ul style="list-style-type: none"> ❖ Game Theory - Concepts - 2 – person ➤ N-person games - Zero - sum and Non-zero-sum games Solution Procedures to 2-person zero sum games ➤ Saddle point Mixed Strategy ➤ Sub-games Method for $m \times 2$ or $2 \times n$ games - Graphical Methods 	1 Session of 3 Hours
11	<ul style="list-style-type: none"> ❖ Equivalence of Game Theory and Linear Programming Models ➤ Solution of 3x3 Games by LP Simplex including Duality ➤ Application for Maximising / Minimising Players' Strategy. 	1 Session of 3 Hours

Note: The teaching of the above subject is to be integrated with the most widely available software.

Reference Text

1. Operation Research - Taha
2. Quantitative Techniques in Management – N.D.Vohra
3. Quantitative Techniques in Management – J.K.Sharma
4. Operations Research, Methods & Problems – Sasiemi M. & others
5. Principles of Operations Research – N.M. Wagher
6. Operation Research – V.K.Kapoor
7. C. R. Kothari: Introduction to Operations Research (Vikas)
8. Gupta & Khanna: Quantitative Techniques for decision making(Prentice Hall India)
9. Introduction to Operations Research – Gillett – McGraw Hill Publications
10. Introduction to Management Science – Hillier – McGraw Hill Publications

Human Resources Management 100 Marks (15 Sessions of 3 Hours Each)
Sem II

SL.No	Particulars	Sessions
1	<ul style="list-style-type: none"> ❖ Human Resource Management – ➤ Its Scope, Relationship with other Social Sciences - ➤ Approaches to Human Resource Management / Inter-Disciplinary Approach 	1 Session of 3 Hours
2	<ul style="list-style-type: none"> ❖ Organization of Personnel Functions – ➤ Personnel Department, Its Organization, Policies, Responsibilities and Place in the Organization. 	1 Session of 3Hours
3	<ul style="list-style-type: none"> ➤ Manpower Planning ➤ Job Analysis ➤ Job Description ➤ Scientific Recruitment and ➤ Selection Methods. 	2 Sessions of 3 Hours
4	<ul style="list-style-type: none"> ❖ Motivating Employees – ➤ Motivational Strategies ➤ Incentives Schemes ➤ Job-enrichment, Empowerment - Job-Satisfaction ➤ Morale ➤ Personnel Turnover. 	2 Sessions of 3 Hours
5	<ul style="list-style-type: none"> ❖ Performance Appraisal Systems ➤ MBO Approach ➤ Performance Counselling ➤ Career Planning. 	2 Sessions of 3 Hours Each
6	<ul style="list-style-type: none"> ❖ Training & Development – ➤ Identification of Training Needs ➤ Training Methods ➤ Management Development Programmes. 	1 Session of 3 Hours

7	<ul style="list-style-type: none"> ❖ Organisation Development – ➤ Organisation Structures ➤ Re-engineering, Multi-Skilling ➤ BPR. 	1 Session of 3 Hours
8	❖ Management of Organizational Change.	1 Session of 3 Hours
9	❖ HRD Strategies for Long Term Planning & Growth. Productivity and Human Resource Management	2 Sessions of 3 Hours Each
10	❖ Case Studies and Presentations	2 Sessions of 3 Hours Each

Reference Text

1. Human Resource Management – P.Subba Rao
2. Personnel Management – C.B. Mammoria
3. Dessler: Human Resource Management(Prentice Hall India)
4. Personnel/Human Resource Management: DeCenzo & Robbins (Prentice Hall India)
5. D. K. Bhattacharya: Human Resource Management (Excel)
6. VSP Rao – Human Resource Management(Excel)
7. Gomez: Managing Human Resource (Prentice Hall India)
8. Human Resource Management – Dr P Jyothi and Dr D.N Venkatesh – Oxford Publications

Legal Aspects of Business & Taxation 100 Marks (15 Sessions of 3 Hours Each) Sem II

SL.No	Particulars	Sessions
1	Basic Concepts of Law (Definition of Law, Classification, Writs U/Article 226 & 32), Jurisdiction of Courts (Civil & Criminal prevailing within Mumbai) – Basics of Evidence (Oral, documentary, burden of proof, Examination – in – Chief, Cross Examination, re – examination) – Principles of Natural Justice (Audi Alterem Partem, Rule Against Bias, Speaking Order)	1 Session of 3 Hours
2	Indian Contract Act 1872 – Principles of Contract, sections – 2 – 30, 56, quasi – contracts, damages s/73 – 74. Special contracts (Indemnity, Guarantee, bailment, pledge, agency)	2 Sessions of 3 Hours Each
3	Indian Companies Act 2013 – Salient Features of the New Act	3 Sessions of 3 Hours Each
4	Competition Act – 2002 – Definition & S/3. S/4 and S/5	1 Session of 3Hours
5	Negotiable Instruments Act 1881, Concept of N.I (Promissory Note, Bill of Exchange & Cheque), Negotiation & dishonor of cheque U/S 138	1 Session of 3 Hours Each
6	Income Tax Act 1961 – Income, Residence, Heads of Income	2 Sessions of 3 Hours Each
7	Central Excise Act 1944, Principles of Liability for payment of Excise duty/CENVAT	1 Session of 3 Hours Each
8	Service Tax – General Review of Service Tax Liability	1 Session of 3 Hours Each
9	Central Sales Tax and Maharashtra VAT Act	1 Session of 3 Hours Each
10	Case Studies and Presentations	2 Sessions of 3 Hours Each

Reference Text:

Bare Acts

Legal Aspects of Business – David Albuquerque (Oxford University Press)

Business Law – N.D.Kapoor

Business Law – Bulchandani

Company Law – Avtar Singh

Income Tax – Dr. Singhania

Indirect Taxes – V.S.Datey

S. S. Gulshan: Mercantile Law (Excel Books)

A. K. Majumdar & G.K. Kapoor: Students guide to Company Law(Taxmann)

S. K. Tuteja: Business Law for Managers (Sultan Chand)

Business Research Methods 100 Marks (15 Sessions of 3 Hours Each) Sem II

SL.No	Particulars	Sessions
1	Relevance & Scope of Research in Management and steps involved in the Research Process	1 Session of 3 Hours
2	Identification of Research Problem and Defining MR problems	1 Session of 3 Hours
3	Research Design	1 Session of 3 Hours
4	Data – Collection Methodology Primary Data – Collection Methods Measurement Techniques Characteristics of Measurement Techniques – Reliability, Validity etc. Secondary Data Collection Methods Library Research References Bibliography, Abstracts, etc.	2 Sessions of 3 Hours Each
5	Primary and Secondary data sources Data collection instruments including in-depth interviews, projective techniques and focus groups	2 Sessions of 3 Hours
6	Data management plan – Sampling & measurement	1 Session of 3 Hours
7	Data analysis – Tabulation, SPSS applications data base, testing for association	1 Session of 3 Hours
8	Analysis Techniques Qualitative & Quantitative Analysis Techniques Techniques of Testing Hypothesis – Chi-square, T-test Correlation & Regression Analysis Analysis of Variance, etc. – Making Choice of an Appropriate Analysis Technique.	3 Sessions of 3 Hours Each
9	Research Report Writing and computer Aided Research Methodology – use of SPSS packages	1 Session of 3 Hours
10	Case Studies and Presentations	2 Sessions of 3 Hours Each

Reference Text

1. Business Research Methods – Cooper Schindler
2. Research Methodology Methods & Techniques – C.R.Kothari
3. D. K. Bhattacharya: Research Methodology (Excel)
4. P. C. Tripathy: A text book of Research Methodology in Social Science(Sultan Chand)
5. Saunder: Research Methods for business students (Pearson)
6. Marketing Research –Hair, Bush, Ortinau (2nd edition Tata McGraw Hill)
7. Marketing Research Text & Cases – (Wrenn, Stevens, Loudon Jaico publication)
8. Marketing Research Essentials – McDaniels & Gates (3rd edition SW College publications)
9. Marketing Research – Aaker, Kumar, Day (7th edition John Wiley & Sons)
10. Business Research Methods – Alan Bryman & Emma Bell – Oxford Publications
11. Business Research Methods – Naval Bajpai – Pearson Publications
12. Research Methodology – S.L Gupta & Hitesh Gupta – International Book House Ltd

**MMS SEMESTER – II
MARKETING ELECTIVES**

Rural Marketing 100 marks (15 Sessions of 3 Hours Each) Sem II Elective

S. No.	Particulars	Sessions
1.	<p>Introduction Definition – scope of rural marketing – concepts – components of rural markets –classification of rural markets – rural vs. urban markets</p> <p>Characteristics and Dimensions of Rural Markets - Rural Market Profile - Rural Market in India - Size and Scope - Environment and Emerging Profile of Rural Markets in India - Constraints in Rural Marketing and strategy to overcome the constraints.</p>	1 Session of 3 Hours
2.	<p>Rural marketing environment</p> <p>Population – occupation pattern – income generation – location of rural population – expenditure pattern – literacy level – land distribution – land use pattern – irrigation – development programs – infrastructure facilities – rural credit institutions – rural retail outlets – print media in rural areas – rural areas requirement – problems in rural marketing – rural demand – rural market index</p>	2 Sessions of 3 Hours
	<p>Rural Market Behaviour</p> <p>Rural consumer dimensions - Rural Demand Dimension - Tapping the Rural Markets - Rural Market Segmentation - Basis and Strategies - Consumer Behavior in Rural Markets - Approach to Rural Markets of India - Marketing Research.</p>	1 Session of 3 Hours
3.	<p>Marketing of agricultural input</p> <p>-Illustration Consumable inputs – durable inputs – fertilizers – product – price – distribution – promotion – SWOT analysis of fertilizer market – agro chemicals – product - price – distribution – promotion – SWOT analysis of agro chemicals market – seeds – cattle – poultry – aqua feeds – tractors – power tillers – irrigation equipments – other farm machinery</p>	2 Sessions of 3 Hours
	<p>Marketing Communication in Rural Markets</p> <p>Promotion as a component in marketing communication - Advertising and sales promotion for rural markets - Major challenges in Media planning - Sales force management in rural markets - Selecting the Media Mix - Evaluation of promotional activities.</p> <p>Channels of Distribution</p> <p>Distribution pattern and methods in rural markets - Special characteristics of rural channels - Channel management in rural markets - Managing physical distribution in rural markets - Storage, warehousing and transportation.</p>	2 Sessions of 3 Hours

4.	<p>Marketing of consumables and durables Product – price – distribution strategies – product redesign – modification needs</p> <p>Marketing of agricultural produce and rural and cottage industry products Marketing of agricultural produce – regulated markets – formation of cooperative organizations – contract farming – agricultural exports zone (AEZ) – marketing of rural / cottage industries – artisan products</p>	2 Sessions of 3 Hours
5.	<p>Role of financial institutions in rural marketing Agricultural credit situation – types of credit – rural credit institutions – NABARD –commercial banks – state cooperative banks (SCB) – state cooperative agricultural and rural development banks (SCARDB) – regional rural banks RRB – local area banks – flow of institutional credit to agriculture – kissan credit card scheme – impact on rural market</p>	2 Sessions of 3 Hours
6.	<p>Role of cooperative institutions in rural marketing Cooperatives as organizations – structure of cooperative organizations – types – share of cooperatives in national economy – impact of cooperatives on rural marketing</p>	1 Session of 3 Hours
7.	Case Studies and Presentation.	2 Sessions of 3 Hours

Reference Text:

- 1) Rural Marketing – R V Badi, N V Badi – HPH, 2 /e, 2005
- 2) Rural Marketing – T P Gopaldaswamy – Vikas Publishing House
- 3) The Rural Marketing Text Book – Pradeep Kashyap, Siddhartha Rant – Biztantra, 2005
- 4) Rural Marketing – Habeeb Ur Rahman – HPH, 1 /e, 2004
- 5) Rural Marketing :Text and Cases – S.L. Gupta, Wisdom Publication
- 6) Rural Marketing – Text and Cases – U.C. Mathur, Excel Books

**Event Management 100 marks (15 Sessions of 3 Hours Each) Sem II
Elective**

S. No.	Particulars	Sessions
1.	Principles of Event Management Historical Perspective Introduction to event Management, Size & type of event, Event Team, Code of ethics	1 Session of 3 Hours
2.	Principles of event Management, concept & designing. Analysis of concept, Logistics of concept	1 Session of 3 Hours
3	Feasibility, Keys to Success, SWOT Analysis	1 Session of 3 Hours
4	Event Planning & Team Management Aim of event, Develop a mission Establish Objectives Preparing event proposal Use of planning tools	2 Sessions of 3 Hours
5	Protocols, Dress Codes, Staging and Staffing Leadership Traits and Characteristics	2 Sessions of 3 Hours
6	Event Marketing & Advertising Nature of Marketing Process of Marketing Marketing Mix Sponsorship Image, Branding, Advertising, Publicity & Public Relations	2 Sessions of 3 Hours
7	Event Leadership & Communication Leadership skills Managing team Group development, Managing meetings Written communications (Official, demi-official, Invoice) Verbal Communications	2 Sessions of 3 Hours
8	Event Safety & Security Security, Occupational safety, Crowd management Major risks and emergency planning, Incident reporting, emergency procedures	2 Sessions of 3 Hours
9	Case Studies and Presentations.	2 Sessions of 3 Hours

Suggested Reading

: Event Management By Lynn Van Der Wagen & Brenda R Carlos.

**Retail Management 100 marks (15 Sessions of 3 Hours Each) Sem II
Elective**

SL.No	Particulars	Sessions
1	Place of Retailing in the Marketing Mix, Trends in retailing, Retail Economics	1 Session of 3 Hours
2	Retail Merchandising and Shop Displays, Retail Advertising and Sales Promotions	1 Session of 3 Hours
3	Managing People at Work - Recruitment and Motivation	1 Session of 3 Hours
4	Communication and Customer Relations	1 Session of 3 Hours
5	Inventory control and Financial Management	1 Session of 3 Hours
6	Retail Strategies, Retail Marketing Store Site Selection Space Management Merchandise Management Private Label Management Category Management Retail Store Operation Store Design and Visual Merchandising	1 Session of 3 Hours Each
7	Retail Management Information Systems: - Use of New Technology	1 Sessions of 3 Hours Each
8	Super Market / Departmental Stores /Chain store Management	1 Sessions of 3 Hours Each
9	Comparative retailing across the World	1 Sessions of 3 Hours Each
10	Role of personal selling in retailing, Store layout	1 Sessions of 3 Hours Each
11	Relationship Marketing, Supply Chain Management	1 Sessions of 3 Hours Each
12	Retail Research including Retail Audits and Consumer Research at the point of purchase	1 Sessions of 3 Hours Each
13	On-line retailing, Trends in retailing should include the Indian as well as the international context.	1 Sessions of 3 Hours Each
14	Presentations and Case Studies	2 Sessions of 3 Hours Each

Reference Text:

1. Retailing Management – Michael Levy
2. Retail Management – Barry Berman & Joel Evans
3. Retailing Management – Text & Cases – Swapna Pradhan
4. Retail Management – Lusch, Dunne
5. Retail Management – Gibson Vedamani
6. Retail Management – Chetan Bajaj, Rajnish Tuli, Nidhi Varma Srivastava – Oxford Publications
7. Retailing & E – Tailing – S.L Gupta, Ramesh Mittal, Ruchi Nayyar – International Book House Ltd
8. Retailing – An Introduction – Roger Cox, Paul Brittain – Pearson Publications

Export Documentation & Procedures 100 marks (15 Sessions of 3 Hours Each) Sem II Elective

S. No.	Particulars	Sessions
1.	Financial transactions between exporter & importer open account D/P, D/A, Letters of credit etc. – Exchange control regulations regarding export and foreign exchange expenditure on export promotion, pre-shipment and post-shipment finance from banks - policies of ECGC.	2 Sessions of 3 Hours
2.	Significance of Procedures and documentation in international trade; procedures and documentation as trade barriers; WTO provisions; Aligned documentation system; Official Machinery for trade procedures and documentation; ITC (HS) classification system; Role of ICC; INCOTERMS; Nature of Export Trading Houses	2 Sessions of 3 Hours
3.	Export Order Processing; Export Contract; Export Price Quotations; Shipping and custom clearance of export & import cargo; central excise clearance; main export and import documents; Role of forwarding agents; cargo insurance & claim procedure.	2 Sessions of 3 Hours
4.	Export procedures and documentation – registration with various agencies – compulsory quality control and pre-shipment with inspection – processing export orders – export production and packing – procedure for claim of central excise duty on export goods – customs and shipment procedure – duty drawback – procedures to claim REP license and cash assistance – export houses etc.	3 Sessions of 3 Hours
5	Major Export promotion schemes in India – EPCGS, duty exemption scheme; DEPB scheme; SIL; facility for deemed exports; Export promoting institutions – role of export promotion councils, commodity boards and ITPO.	2 Sessions of 3 Hours
6	Regulations for International Trade:- Major Laws governing India's export – import trade – Foreign Trade (Development & Regulation) Act, Pre – shipment Inspection & Quality Control Act 1963 & Customs Act 1962; Foreign Exchange Management Act 2000	2 Sessions of 3 Hours
7	Case Studies and Presentation.	2 Sessions of 3 Hours

Reference Text

1. New Import Export Policy - Nabhi Publications
2. EXIM Policy & Handbook of EXIM Procedure – VOL I & II
3. A Guide on Export Policy Procedure & Documentation–Mahajan
4. How to Export – Nabhi Publications
5. Export Management – D.C. Kapoor
6. International Marketing – Rakesh Mohan Joshi – Oxford Publications
7. International Marketing and Export Management – Gerald Albaum and Edwin Duerr
– Pearson Publications