

JYOTI NIVAS COLLEGE AUTONOMOUS

**Programme: B.COM /INTEGRATED B.COM M.COM
CONSUMER BEHAVIOUR
Course Code : 24IICB04A**

**Semester: III
No. of Hours: 60**

No.of. Credits : 4

COURSE OBJECTIVES

- To explain key principles and psychological factors influencing consumer behaviour.
- To analyse motivation, personality, perception, and attitudes in consumer decision-making.
- To evaluate social, cultural, and family influences on buying behaviour.
- To understand the stages of consumer and organisational buying processes.
- To assess consumer rights, ethical issues, and digital trends in consumerism.

LEARNING OUTCOMES

- Explain the fundamental principles and psychological aspects of buyer behaviour.
- Analyse consumer motivation, personality, perception, and their implications for marketing strategies.
- Critically assess consumer rights, protection laws, and ethical considerations in consumerism.

Unit 1: Introduction to Consumer Behaviour

10 Hours

Consumer Behaviour –Meaning of Consumer Behaviour, Need to study Consumer Behaviour; Theories of Consumer Behaviour- Howard Seth model, Nicosia Model, Economic Model.

Unit 2: Individual Determinants of Consumer Behaviour

12 Hours

Individual determinants of consumer behaviour: Consumer Motivation and Needs (Maslow's Hierarchy of Needs); Personality and Self-concept- Personality traits and consumer behaviour, Extended self, Altering self; Consumer Perception and positioning- (Consumer Perceptual Process, Perceptual Biases); Learning (Classical Conditioning, Instrumental conditioning); Attitudes (Attitude Formation, Attitude Change).

Unit 3: Environmental Determinants of Consumer Behaviour

14 Hours

Environmental Determinants of Consumer Behaviour: Cultural Influences and consumer behaviour: (Culture, Sub-culture, social class and Cross-Cultural influences); Social Class and consumer behaviour- nature of social class, symbols of status, social class categories; The Role of Family in Consumer behaviour; Family life cycle stages and Consumer behaviour; Innovation and Diffusion of Innovation- Diffusion process, Types of Innovation, Product features that affect the adoption.

Unit 4: Consumer's Decision-Making Process

14 Hours

Consumer Decision Making Process- Need Recognition, Information Search, Evaluation of Alternatives; Purchase Decision, Post- Purchase Behaviour. Organisation Buyer Behaviour- Organisational Buyer characteristics, Factors influencing Organizational Buyer Behaviour, Organizational Buying Decision Process. Comparison between rural and urban consumer buying behaviour.

Unit 5:Contemporary Issues in Consumer Behavior**10 Hours**

Contemporary Issues-The Role of Technology and Social Media in Consumer Behaviour; Consumer Behaviour in the Digital Age (Quick commerce, E - Commerce and influence of social media); Consumerism, Green Consumerism and Ethical Consumption; Consumer Behaviour in Developing Markets including India.

Skill Development Activities:

- List the principles of consumer perception applied to the marketing campaign of a brand.
- Draw the buyer decision-making process chart of any one consumer durable product.
- Write a note on Howard-Sheth Model of Consumer behaviour.
- Analyse the impact of culture on consumer buying behaviour with examples from the Indian market.

Books for References:

1. Hawkins, Best and Coney, Consumer Behaviour, Tata McGraw Hill, New Delhi .
2. John A Howard, Consumer Behaviour in Marketing Strategy, Prentice Hall New Delhi
3. Schiffman L G and Kanuk L L Consumer Behaviour, Prentice Hall New Delhi .
4. Anita Ghatak, Consumer Behaviour in India, D K Agencies (P) Ltd New Delhi .
5. Sarkar A Problems of Consumer Behaviour in India, Discovery Publishing House New Delhi

Note: Latest edition of text books maybe used

JYOTI NIVAS COLLEGE AUTONOMOUS
Programme: B.COM /INTEGRATED B.COM M.COM
INFORMATION TECHNOLOGY IN COMMERCE - ELECTIVE
ACCOUNTING INFORMATION SYSTEM
Course Code : 24IIIAI04C

No. of Credits: 4

Semester III
No. of Hours: 60

COURSE OBJECTIVES:

- Identify the components and role of an Accounting Information System (AIS) in Business decision-making.
- Classify different voucher types, ledger accounts, and inventory records in Tally Prime and apply them to real-world transactions.
- Demonstrate GST and TDS compliance in Tally by configuring tax settings and generating statutory reports.

LEARNING OUTCOMES:

- Understand the working of Tally for basic accounting application.
- Analyse financial statements generated through AIS to evaluate the financial health of a business.
- Understand the working of MS Excel.

UNIT 1: Introduction to Accounting Information Systems

10

Hours

Introduction-Meaning, Need, and Scope of AIS, Components of AIS- People, Processes, Technology; Role of AIS in Business Decision-Making; Internal Controls in AIS- Fraud Prevention and Risk Management. ERP Systems and their Role in AIS.

UNIT 2: Getting Started with Tally

16 Hours

Introduction to Tally Prime: Features & Advantages, Installation and System Requirements, Company Creation and Configuration, Basic Ledger & Group Creation, Voucher Entry & Types of Vouchers, Recording and Managing Transactions.

UNIT 3: Advanced Features in Tally

12

Hours

Configuring and Printing Financial Reports, Customizing and Exporting Reports, Profit & Loss Analysis, Cash Flow and Fund Flow Statements, Inventory Management in Tally, Generating Financial Reports: Trial Balance, Balance Sheet, P&L Account, Security Features & Data Backup in Tally.

UNIT 4: GST in Tally

10

Hours

Introduction to Goods & Service Tax, Types of GST, Features of GST, GST Activation in Tally, Creation of GST Ledgers, Creation of Party Ledgers, Creation of GST Vouchers in Tally. GST rate structure and set up in tally, GST Invoice in tally.(Theory only).

UNIT 5: Reports Analysis in Tally and Basic Excel

12

Hours

MIS Reports in Tally for Decision Making, Emerging Trends in AIS- Cloud-Based Accounting. Introduction to MS Excel, Features, Graphs, Basis Statistical Formulae.

Skill Development Activities:

- List the steps involved in creating a new company in Tally Prime.
- Write the steps in processing payroll in Tally, including salary structure, PF, and ESI calculations.
- Create an ERP flowchart for integrating accounting processes.
- Compare manual and computerized accounting systems with a tabular representation.

Books for Reference:

1. Marshall B. Romney & Paul J. Steinbart, Accounting Information Systems, Pearson Education 14th edition
2. Ravi Kalakota & Andrew B. Whinston, Frontiers of Electronic Commerce, Addison Wesley.
3. R. T. Watson, Electronic Commerce – The Strategic Perspective, The Dryden Press.
4. K.N. Agarwala & Deeksha Agarwala, Business on the Net – What’s and How’s of E Commerce, Macmillan India.
5. Tally Solutions Pvt. Ltd., Tally for Enterprise Solutions. 6. Asok K. Nadhani, TallyPrime – A Complete Guide to Tally Accounting Software, BPB Publications.

Note: Latest edition of text books maybe used

JYOTI NIVAS COLLEGE AUTONOMOUS
Programme: B.COM /INTEGRATED B.COM M.COM
EMPLOYEE PERFORMANCE MANAGEMENT
Course Code : 24IIIEP04B

No. of Credits: 4

Semester III
No. of Hours: 60

COURSE OBJECTIVES:

- To enable students to understand concept and processes of effective employee performance management.
- To give them an insight into the various appraisal methods and the role of technology in performance feedback.
- To understand emerging trends like AI, analytics and remote performance management.

LEARNING OUTCOMES:

- Analyse the impact of Employee Performance Management on Organizational Growth and Employee Development.
- Develop practical insights into performance-linked incentives and employee benefits.
- Examine recent trends in Employee Performance Management.

UNIT 1: INTRODUCTION TO EMPLOYEE PERFORMANCE MANAGEMENT

14

HRS

Employee Performance Management: Meaning, Purpose and Importance, Process of Performance Management (8 Step Model); Organizational functions of Performance Management System, Advantages of an Effective Performance Management System and Challenges in Implementing Performance Management Systems; Ethical and Legal Issues in Performance Management; Key Performance Indicators (KPIs) and Balanced Scorecard;

UNIT 2: EMPLOYEE PERFORMANCE APPRAISAL AND FEEDBACK MECHANISMS

12

HRS

Performance Appraisal: Meaning, purpose and importance (Organizational and Individual Level); Process of Performance Appraisal, Appraisal Tools- Work standards, Essay, Ranking, Trait Based Scale, 360 Degree Feedback, Critical Incident Method, BARS, Role of HR in Performance Appraisal; Types of Performance Feedback and Counselling; Process of Handling Poor Performance and Performance Improvement Plans (PIP); Use of Technology and AI in Performance Appraisal.

UNIT 3: EMPLOYEE PERFORMANCE BASED INCENTIVES AND REWARDS

14

HRS

Definition and Importance of Performance-Based Incentives, Types of Performance Incentives: Individual and Group Incentives, Profit Sharing and Gain Sharing; Linking Performance with Rewards. Importance and Process, Impact of Incentives on Employee Motivation and Productivity, Best Practices in Performance-Based Reward

Systems.

UNIT 4: STRATEGIC EMPLOYEE PERFORMANCE MANAGEMENT

10 HRS

Aligning Individual Goals with Organizational Strategy, Competency Mapping- Meaning, Purpose, Types and Process; Performance Measurement- Meaning and Importance; Role of Leadership in Performance Management, Employee Engagement and Performance Management; Key drivers of Employee Engagement in Performance Management Executive compensation- concept, basis of deciding executive compensation.

UNIT 5: EMERGING TRENDS IN EMPLOYEE PERFORMANCE MANAGEMENT

10 HRS

Role of AI and HR Analytics in Performance Management, Benefits and Challenges of Data Analytics for Performance Optimization, Gamification in Performance Management, Challenges in Remote Performance Management, Impact of Globalization on Performance Standards. Strategies to deal with toxic workplace.

Skill Development Activities:

- A sales executive in your organization has been consistently missing targets. Prepare a Performance Improvement Plan (PIP), outlining the specific areas for improvement, training needs, timeline and evaluation metrics.
- A company wants to shift from an annual appraisal system to a more dynamic and continuous performance evaluation method. Suggest a suitable approach and justify your choice.
- Design a basic Balanced Scorecard model with relevant performance measures for a Healthcare organization.
- List out any 5 Technological Trends in reshaping the Employee Performance Management system.

Books for References:

1. Thomas. P. Plannery, David. A. Hofrichter & Paul. E. Platten: People, Performance & Pay – Free Press.
2. Aguinis Herman, Performance Management, 2nd Edition, 2009 Pearson Education, New Delhi.
3. Aziz A, Performance Appraisal: Accounting and Quantitative Approaches, 1993,Pointer.
4. Bhatia S.K, Performance Management: Concepts, Practices and Strategies for Organisation Success, 2007, Deep & Deep, New Delhi.
5. BD Singh, Compensation & Reward Management, Excel Books
6. Cardy R.L, Performance Management: Concepts, Skills and Exercises, 1stEdition, 2008, PHI, New Delhi.
7. Goel Dewkar, Performance Appraisal and Compensation Management: A Modern Approach, 2 nd Edition, 2008, PHI, New Delhi.
8. Sarma A.M, Performance Management System, 1st Edition, 2008, Himalaya Pub, Mumbai

Note: Latest edition of text books maybe used.

