

M.Com. I Semester

External Marks: 80

Internal Marks: 20

Time: 3 hrs.

M.COM.- I SEMESTER (2022-23)
Advanced Accounting

PAPER CODE: 22MC101C

Unit-I

Accounting for Corporate Restructuring: Amalgamation & Merger.

Accounts for holding and subsidiary Companies: Minority Interest, Pre-acquisition, and Post-acquisition Profit, Capital Profits, Cost of Control or Goodwill, Inter Company Owings, Unrealized Profits, Inter Company Profits, Revaluation of Assets and Liabilities, Bonus, Shares, Treatment of Dividend in more than one subsidiary, Inter-company holdings, Consolidated Profit and Loss Account and Balance Sheet.

Unit-II

Double Entry System : Nature, Features of Double Entry System, Trial Balance and Balance Sheet, Net Revenue Accounts, Difference between Single Entry and Double Entry System. Preparation of Final Account with adjustments, Accounting in Non Profit Organizations.

Unit-III

Farm Accounting: Need, Accounting treatment, Recording-Final Accounts, Government Accounts, GASAB General Principles, IFRS, IASB, Public Accounts Committee, Consolidation of funds, Compilation of accounts.

Unit-IV

Inflation Accounting:- Meaning, Limitations of Historic Accounting, Methods of Accounting for price level changes, General Price level Accounting or current purchasing Power Accounting, Current Cost Accounting Method: An Appraisal of C.P.P and C.C.A Method: Human Resource accounting: Meaning, Approaches to HRA, Assumptions, methods, Human Resource Cost Accounting, Human Resource value Accounting. Forensic Accounting, Value Added Accounting.

SUGGESTED READINGS:-

1. Beams, F.A; Advanced Accounting, Prentice Hall, New Jersey.
2. Dearden, J. and S.K. Bhattacharya: Accounting for Management, Vikas Publishing House, New Delhi.

3. Engler,C., L.A Bernstien and K.R .Lambert: Advanced Accounting,Irwin, Chicago.

Note:

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Section 'A' shall comprise of eight short answer type questions from whole of the syllabus carrying two marks each, which shall be compulsory. Answer to each question should not exceed 50 words normally.
2. **Section 'B'** shall comprise of 8 questions (2 questions from each unit). The students will be required to attempt four questions selecting one question from each unit.
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M.COM- I SEMESTER (2022-23)

Business Statistics

PAPER CODE: 22MC102C

UNIT-I

Meaning, Nature and Importance of Statistic, Central Tendencies, Dispersion & Skewness.

Correlation and Regression Analysis: Partial and Multiple Correlation and Regression (Up to three variables)

UNIT-II

Probability Distribution : Binomial distribution, Poisson Distribution and Normal Distribution: Their applications to Business.

UNIT-III

Statistical Inference:- Test of Hypotheses: Sampling tests – Large and small Sample tests – Z-Test, T-Test. Analysis of Variance: Introduction, assumptions, Techniques of Analysis of Variance – one way classification and two way classifications. F-Test.

UNIT-IV

Non-Parametric Tests: Sign-Test, Wilcoxon Sign – Rank test, Wald – Wolfowitz test, Kruskal Wallis – H Test and The Mann Whitney – U-Test. Median Test, Run Test.

Association of Attributes: Criterion of Independence, Consistency of data (two and three attributes), Chi-Square Test: Conditions for apply Chi-Square – Test, Yate's correction, Uses of Chi Square Test, Additive Property of Chi Square, Misuse of Chi-Square Test and its limitations.

SUGGESTED READINGS:

1. Chou-Ya-Lun: Statistical analysis, Holt, Rinchart and winslon.
2. Hooda, R.P: Statistics for Business and Economics, Macmillan India Ltd. New Delhi.
3. Heinz, Kohler: Statistics for Business & Economics, Harper Collins.
4. Hien, L.W: Quantitative approach to Managerial decisions, Prentice Hall, New Jesery.India, Delhi.
5. Lawrence B.Morse: Statistics for Business & Economics, Harper Collins.
6. Levin, Richard I and David S Rubin: Statistics for Management, Prentice Hallof India,Delhi.
- 7.Watsnam Terry J. and Keith Parramor: Quantitative Methods in Finance, InternationalThompson Business Press.

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M.COM- I SEMESTER (2022-23)

MANAGERIAL ECONOMICS

PAPER CODE: 22MC103C

UNIT-I

Introduction: Nature, Scope and Significance of Managerial Economics, its Relationship with other Disciplines, Role of Managerial Economics in Decision Making, Fundamental economic concepts: Consumer Behaviour and Demand Analysis: Cardinal and Ordinal Approaches to Consumer Behaviour, Demand Estimation and Forecasting.

UNIT-II

Theory of Production and Cost: Managerial uses of Production Function, Short Run and Long Run Production Analysis, Isoquants, Optimal Combination of Inputs, Empirical Estimation of Production Functions; Traditional and Modern Theory of Cost in Short and Long Runs, Economies of Scale and Economies of Scope, Empirical Estimation of Cost Function: Behaviour of Firm under various market situations: Prisoner's Dilemma – Price and Non-price Competition.

UNIT-III

Macro economics: Meaning, nature and scope; circular flow of income; multiplier, accelerator and marginal efficiency of capital. Economic growth: measurement and determinants. Inflation: definition, types and strategies to counter inflation.

UNIT-IV

Budgets and budgetary deficits; deficit financing; Public debt operations and its management. Balance of payment management, management of internal and external balance, balance of deficit management; foreign exchange reserves; foreign exchange rate management and its role in managerial decision making; foreign exchange flow. Business cycles and its relevance to managerial economist.

SUGGESTED READINGS:

1. Christopher R. Thomas & S. Charles Maurice (2006), Managerial Economics, Tata McGrawHill, New Delhi.
2. Dean, Joel: Managerial Economics, Prentice Hall, Delhi.
3. Dholkia, R.H. and A.L. Oza: Micro Economics for Management Students, Oxford University Press, New Delhi.

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External Marks: 80
Internal Marks: 20
Time: 3 hrs.

M.COM- I SEMESTER (2022-23)
Management Process & Organisational Behaviour

PAPER CODE: 22MC104C

UNIT- I

Meaning, nature and scope of management; Management thoughts; Approaches to management: Scientific process, Decisions theory school, Quantitative and system school, Contingency theory of management; Managerial skills; Social responsibility of managers.

UNIT-II

Managerial Functions: Planning - concepts significance, types; Organizing – concept principles, types of organizations, authority responsibility, power, delegation, decentralization, Staffing; Directing (Leading, Motivating and Communicating); Coordinating; controlling, process and techniques.

UNIT-III

Organizational Behaviour: concepts, determinants, challenges and opportunities of OB; contributing disciplines to the OB; Organizational culture and climate; Factors affecting OB; Understanding and managing individual behavior, Personality, Perception, Values, Attitudes and Learning.

UNIT-IV

Understanding and managing group behavior: Interpersonal and group dynamics; Transactional Analysis; Applications of Emotional Intelligence in organizations. Communication: process, models of communication, issues in organizational communication. Organizational Change; to analyze the major concepts of organizational behaviour in business Organizational Development; Conflict Management and Stress Management.

Suggested Readings:

- 1. Chandan, J.S., *Organizational Behaviour*, Vikas Publications**
- 2. Koontz, H & Wehrich, H., *Management*, Tata McGraw Hill.**
- 3. Luthans, F., *Organizational Behaviour*, Tata McGraw Hill.**
- 4. Robbins, S.P., *Management*, Prentice Hall Ins.**
- 5. Robbins, S., Judge, T. & Sanghi, S., *Organizational Behaviour*, Prentice Hall of India.**
- 6. Stoner, J., *Management*, Prentice Hall of India.**
- 7. Davis, K., *Organisational Behaviour*, Tata McGraw Hill.**

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External Marks: 80
Internal Marks: 20
Time: 3 hrs.

M.COM- I SEMESTER (2022-23)
BUSINESS ENVIRONMENT
PAPER CODE: 22MC105C

UNIT-I

Theoretical Framework of Business Environment; Government Business Relationship:- Roles of government in business; Economic Implications of Indian Constitution- Preamble, Directive Principles of State Policy, Fundamental Rights, Centre-state relationship; Foreign Investment Policy; Foreign Exchange Management Act (FEMA).

UNIT-II

Dualism in Indian Society and problem of uneven distribution of income; Emerging rural sector in India; Social responsibilities of Business; Consumerism in India; Consumer Protection Act. Economic Systems and Business Environment; Economic Planning in India – Types of Economic Plan; Pre-requisites of successful economic planning; Latest Five Year Plan, NITI Aayog.

UNIT-III

Economic Reforms in India; Industrial Policy – Policies of Pre and Post liberalizationera; Industries (Development and Regulation) Act; Competition Policy and Competition Act;
Small Scale Industries – Importance, Problems and Policies; Industrial Sickness problem, magnitude and remedies

UNIT-IV

Public Sector- Objectives, pattern of growth; Changing role of public sector; Privatization and Disinvestments of public enterprises; Pricing policies in public enterprises. Multinational Corporations and its role; EXIM Policy(Latest):

SUGGESTED READINGS:

1. S.K.Bedi – Business Environment
2. FransisCherunilam – Business Environment – Himalya Publishing House.
3. P.K.Ghosh – Business & Government – Sultan Chand & Sons.
4. Adhikiary, M: Economic Environment of Business, Sultan Chand & Sons, New Delhi.
5. Ahluwalia. I.J. Industrial Growth in India, Oxford University Press, Delhi.

6. Alagh, Yoginder K: Indian Development Planning and Policy, Vikas Pub, N.Delhi.

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3. All questions will carry equal marks.

External Marks: 50

Time: 2 hrs.

M.COM- I SEMESTER (2022-23)
COMPUTER APPLICATIONS IN BUSINESS
PAPER CODE: 22MC106S Theory

UNIT-I

Introduction to computer: Characteristics of computer systems, Various Functional units of computers, Types of computer systems, Introduction to computer Memories: Primary Storage, Secondary storage, Input/ Output Devices, Software types: Systems software, Application software, functions of Operating Systems, Computer Networks: Advantages of Networking, Types of Network: LAN, MAN, WAN, Public and Private Network, Data communication Media.

UNIT-II

Internet and E-Commerce: Internet concept and Technologies, Internet applications, Internet Accounts, Extranet and E-Mail, Features of E-Commerce, Elements of E-Commerce, Types of E-Commerce System: B2B,B2C,C2C,C2B,B2Gand G2C, E-commerce technologies, Types of an Electronic Payment System, Security Schemes of an electronic Payment Systems, E-Commerce On-line Services. Electronic data Interchange (EDI): Basics of EDI, Application of EDI, Advantages of EDI.

UNIT-III

Word processing: Introduction and working with MS-Word in MS-Office; Word basic commands; Formatting-text and documents; Sorting and tables; Working with graphics; Introduction to mail merge.Spread Sheets: Working with EXCEL-formatting, functions, chart features; Working with graphics in Excel; using worksheets as database in accounting, marketing, finance and personnel areas.

Presentation with Power-Point: Power-point basics, creating presentations the easy way; Working with graphics in Power-Point; show time, sound effects and animation effects.

UNIT-IV

Accounting Package-Tally (ERP 9): Features of Tally, Contents of Accounts Info, Menu, Creating Ledgers, Preparation of Vouchers, Inventory Master: Functions in Inventory Information Menu, Inventory Information Menu, VAT(Value added tax) in Tally, Maintenance of Inventory records, Maintenance of Accounting Books and Final Accounts, Generating and Printing

of Accounting Reports. Introduction to Statistical Packages (SPSS): Features, Formation of table, Types of graph, uses of SPSS.

LAB: Internet Technology-Applications, MS-Word, PowerPoint , M.S Excel, Tally and SPSS basic commands.

SUGGESTED READINGS:

1. Date, C.J: An Introduction to Database Systems, Addison Wesley, Massachusetts
2. Dienes, Sheila S: Microsoft office, Professional for Windows 95; Instant Reference; BPB publication, Delhi.
3. Mansfield, Ron: The Compact Guide to Microsoft office; BPB publication, Delhi.
4. Norton, peter: Working with IBM-PC,BPB Publications Delhi.
5. O'Brian, J.A: Management Information Systems, Tata McGraw Hill, New Delhi.
- 6.Ullman, J.O. Principles of Database Systems, Galgotia Publications, New Delhi.
7. S.anthony raj, Computer applications in Business Himalaya Publishing House,
- 8, T.D.Malhotra, Computer applications in Business Kalyani Publishers

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3. All questions will carry equal marks.

External Marks: 50

Time: 2 hrs.

M.COM- I SEMESTER (2022-23)
COMPUTER APPLICATIONS IN BUSINESS
PAPER CODE: 22MC106S Lab

Note: Lab work will be based on the contents given for 22MC106S Theory Subject

M.Com.-II Semester

External Marks: 80

Internal Marks: 20

Time: 3 hrs.

M.COM- II SEMESTER (2022-23)
Cost & Management Accounting

PAPER CODE: 22MC201C

UNIT- I

Management Accounting-Nature, Functions, Objectives and Scope; Financial Accounting vs. Cost Accounting vs. Management Accounting; Role and Responsibilities of Management Accountant in a Business Organization. Cost Accounting: Meaning, cost concepts and classifications.

UNIT- II

Budgetary Control: Definition; Installation of the System; Classification of the Budgets; Behavioural aspects of Budgeting. Standard Costing and Variance Analysis: Concept; Setting of Standards; Analysis of different types of material, labour, overhead and sales variances.

UNIT- III

Marginal Costing and Break even analysis: Cost – Volume- Profit Analysis; Different types of Break-even Points and Charts; Application of Marginal costing to managerial decision making.

UNIT- IV

Responsibility Accounting: Concept and significance; Organisational structure and Decentralization; cost and benefits of decentralization; Responsibility Centers: Cost Centre, Revenue centre, Profit centre and Investment centre; Transfer pricing; Alternative Transfer Pricing Methods. Divisional Performance Measurement: Return on Investment; Residual Income; Economic Value Added and Return on Sales; Non – Financial Performance measures; Balanced Scorecard.

SUGGESTED READINGS:

1. Anthony A. Atkinson,, Robert S. Kaplan– Advanced Management Accounting – Prentice Hall of India, N. Delhi.
2. Charles T. Horngren, Gary L. Sundem and William O. Stratton – Introduction to Management Accounting – Pearson Education, Delhi.
3. Bhattacharyya, Debarshi – Management Accounting – Pearson.
4. Charles T. Horngren, George Foster and Srikant M. Daller – Cost Accounting : A Managerial Emphasis – Prentice Hall of India, New Delhi.
5. M.Y.Khan, P.K.Jain – Management Accounting – Tata McGraw Hill.

Note:

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syllabus carrying two marks each, which shall be compulsory. Answer to each question should not exceed 50 words normally.

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External Marks: 80

Internal Marks: 20

Time: 3 hrs.

M.COM- II SEMESTER (2022-23)

International Business

PAPER CODE: 22MC202C

UNIT- I

International Business: Importance, nature and scope; Management of international business operations – complexities and issues; IT and international business; India's involvement in International Business; Factors affecting International Business: Social and Cultural, Economic, Political, Legal and technological advancement; Globalization - Features and Components, Advantages and Disadvantages.

UNIT- II

Theories of international trade: Classical and modern theories of international trade; Modes of entry into International Business: Exporting, Licensing, Franchising, Contract Manufacturing, Trunk projects, Foreign Direct Investments and Joint Ventures.

UNIT- III

Multinationals (MNCs) in International Business: Issue in investment, technology transfer, pricing and regulations; International collaborations and strategic alliances. Trade barriers: tariff and non-tariff barriers, optimal tariff; Balance of payments; Exchange rate determination.

UNIT- IV

International Economic Institutions: WTO, IMF, World Bank. WTO and India; Regional Economic Integration; Theory of customs union: Partial and General Equilibrium analysis; Emerging markets: BRICS and ASEAN, QUAD.

Suggested Readings:

1. Korth, Christopher M., *International Business Environment and Management*, Prentice Hall.
2. Ramu, S. Shiva, *International Business: Governance Structure*, Wheeler Publishing.
3. Bhalla, V.K., *International Business Environment and Management*, Anmol Publications.
4. Mithani, D.M., *International Economics*, Himalaya Publishing House.

5. Charles W.L. Hill, *International Business*, Tata MC Graw-Hill.
6. Czinkota, Ronkainen & Moffet, *International Business*, Thomson, South-Western.
7. Daneiels, Radebaugh and Sullivan, *International Business, Environments and Operations*, Pearson Education.
8. V. Sharan, *International Business, concept, environment and strategy*, Pearson Education

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External Marks: 80

Internal Marks: 20

Time: 3 hrs.

M.COM- II SEMESTER (2022-23)
Management Control System

PAPER CODE: 22MC203C

UNIT-I

Concept, boundaries and road map of management control systems, distinguishing characteristics, types of control, management control process, structure and control, goal congruence, factors affecting goal congruence, formal control systems.

Unit II

Responsibility centers: revenue and expense centers, administrative and support centers, R & D centers, marketing centers, Profit centers: general considerations, business unit profit centers, other profit centers.

Unit III

Tools of Management control: Budgets, performance measurement, analysis of Budget, interactive control, compensation plans. Management control of projects: nature, control environment, project planning, project execution and project evaluation.

Unit IV

Transfer pricing: objectives, methods and administration of transfer pricing, pricing of corporate services, management control system in manufacturing, financial services, non-profit organization and projects.

SUGGESTED READINGS:

1. Anthony & Govindrajana, Management control systems
2. Subhash Sharma, Tests & Management Control System Cases.
3. Horngren, Foster & Datar, Cost accounting: A managerial emphasis
4. Anthony & Dearden, Management Control Systems
5. Bhattacharya & Camilus, Management Control System: A framework for resolution of problems & implementation.

6. C.K. Prahalad and G. Hamel, The core competence of the corporation, Harvard Business Review, May-June 1999, pp-79-92.

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3. All questions will carry equal marks.

External Marks: 80

Internal Marks: 20

Time: 3 hrs.

M.COM- II SEMESTER (2022-23)
Marketing Management

PAPER CODE: 22MC204C

UNIT 1

Nature, scope and concept of marketing; Corporate orientations towards the marketplace; Marketing Mix; Understanding 4 A's of Marketing; Marketing Environment and Environment Scanning; Marketing Information System and Marketing Research; Understanding Consumer and Industrial Markets; Market Segmentation, Targeting and Positioning

UNIT II

Product decisions: Product concept and classification, product mix, product life cycle, new product development; Product branding, packaging and labeling decisions; Pricing decisions: Factors affecting pricing decisions, setting the price, Pricing strategies and methods.

UNIT III

Distribution channels and Logistics management: nature, types and role of intermediaries, factors influencing the channel selection, intensity of market coverage; Channel behavior and Organization: conflict management, vertical marketing system, horizontal marketing system, hybrid marketing system; Logistics management: objectives and major decisions areas of logistics. Promotional and communication decisions: promotion as communication, elements of promotion mix, factors influencing promotion mix, role of advertising, sales promotion, personal selling and public relations

UNIT IV

Trends in marketing practices: Holistic marketing, Internal marketing, Socially responsible marketing, Marketing implementation and control; New issues in marketing-Globalization, Consumerism, Green Marketing, Direct Marketing, Network Marketing, Event Marketing, Ethics in Marketing.

SUGGESTED READINGS:

1. Kotler, Philip and Keller, Kevin, *Marketing Management*, Prentice Hall of India
2. Kotler, Philip and Armstrong, G., *Principles of Marketing*, Prentice Hall of India
3. Czinkota & Kotabe, *Marketing Management*, Thomson Learning
4. Ramaswamy, V.S. & Namakumari, S., *Marketing Management: Planning, Control*, Macmillan
5. Kotler, Lane, Keller., *Marketing Management*, Pearson
6. Rajan Saxena, *Marketing Management*, McGraw Hill
7. R. Srinivas, *Case Studies in Marketing- Indian Context*, PHI Learning
8. Stanton, *Fundamentals of Marketing*, McGraw Hill
9. Sontakki, C.N. et al., *Marketing Management*, Kalyani Publishers
11. Kumar, A and Meenakshi, N, *Marketing Management*, Vikas Publishing House Pvt. Ltd.
12. C.K. Prahalad, *The Fortune at the Bottom of Pyramid*, FT Press
13. Matt Haig, *100 Brand Failures*, Kogan Page
14. W. Chan Kim & Renee Mauborgne, *Blue Ocean Strategies*, Harvard Business Review Press

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External Marks: 40
Internal Marks: 10
Time: 3hrs

M.COM- II SEMESTER (2022-23)
Advanced Financial Management

PAPER CODE: 22MC205C

UNIT-I

Financial Management: meaning, objectives and scope; types of financial decisions, risk-return framework for financial decision –making; Time value of money; Capital Budgeting Decisions: nature, importance and types of investment decision; techniques of evaluating capital budgeting decisions, risk analysis in capital budgeting.

UNIT-II

Capital Structure Decisions: optimum capital structure; theories of capital structure; factors determining capital structure. Sources of long term and short term finance. Cost of Capital: concept and importance; computations of cost of various sources of finance; weighted average cost of capital.

UNIT-III

Working Capital Management: Concept and types of working capital; operating cycle, determinants of working capital, estimation of working capital requirement; working capital policy; Management of cash, accounts receivables and inventories; financing working capital.

UNIT-IV

Dividend Policy: Dividend and its forms, theories of dividend policy and their impact on the value of a firm; types of dividend policy; Corporate Restructuring: Types of business combinations, motives of mergers and acquisitions, valuation of mergers and acquisitions.

SUGGESTED READINGS:

1. Van Horne, James C., *Financial Management and Policy*, Prentice Hall of India.
2. Pandey I. M., *Financial Management*, Vikas Publishing.
3. Damodaran, A, *Corporate Finance: Theory and Practice*, John Wiley & Sons.
4. Hampton, John. *Financial Decision Making*, Englewood Cliffs, Prentice Hall Inc.
5. Khan, M.Y. & Jain, P.K., *Financial Management*, McGraw Hill.

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External Marks: 80
Internal Marks: 20
Time: 3 hrs

M.COM- II SEMESTER (2022-23)
Business Research Methods

PAPER CODE: MC-22MC206S

Unit-1

Introduction to Business Research: Defining Research; Types of Research-Basic and Applied Research; Process of Research; Features of a Good Research Study; Research Applications in Business Decisions. Formulation of the Research Problem and Development of the Research Hypotheses: Problem Identification and definition; Process of Problem Identification; Developing a research proposal; Formulation of the Research Hypotheses

Unit- II

Research Design: The Nature of Research Designs; Process of Formulation of Research Design; Classification of Research Designs: Exploratory, Two-tiered, Experimental and Descriptive

Research Design for Hypothesis Testing or Experimental Research Studies: Concept and Classification of Experimental Designs; Validity in Experimentation; Factors affecting Internal Validity of Experiment; Factors affecting External Validity of Experiment; Methods to Control Extraneous Variables and Environments of Conducting Experiments.

Unit-III

Data Collection Methods: Classification of Data; Research Applications of Secondary and Primary Data; Secondary data sources and usage; Online data sources; Qualitative Method of Data Collection: observation method, Content Analysis, Focus Group Method, Personal Interview Method and Projective Techniques; Primary data collection methods questioning techniques, online surveys; Questionnaire Design Procedure. Sampling Plan: Universe, Sample vs.

Census; Sample Frame and Sampling Unit; Sampling Design; Sampling Techniques; Sample size Determination; Sampling and Non- Sampling Errors.

Unit- IV

Report Writing: Meaning, Functions and Types of Research Report, Steps of Planning Report Writing, Research Report Structure, Principles of Writing, Guidelines for Effective Documentation, Writing and Typing the Report, Research Briefings: Oral Presentation. Presentation of Results: Descriptive Presentation, Graphic Presentation, Diagrams, Pictures and Maps, Tabular Presentation, Difficulties in Presentation.

SUGGESTED READINGS: -

1. Dr Deepak Chawla and Dr Neena Sondhi, Research Methodology-Concepts and Cases.
2. Hooda, R.P. Statistics for Business and Economics, Macmillan India, New Delhi.

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M.Com.-III Semester

External Marks: 80
Internal Marks: 20
Time: 3 hrs

M.COM- III SEMESTER (2022-23)
Management of Financial Services
PAPER CODE: 22MC301C

Unit-I

Evolution of Financial Services: Indian Financial System. Formal Financial system and Informal Financial System; Financial Institutions –Banking Companies and Non-Banking Companies

Securitization: Concept, Players and Process of Securitization. Securitization structure, Securitization Instruments, Developments in Securitization.

Unit – II

Credit Rating: Concept of Credit Rating, Meaning, Definition, Scope, Need and Importance of Credit Rating, Types of Credit Rating, Kinds of Instruments rated, credit rating symbols,

Credit Rating Agencies in India – CRISIL, CARE, ICRA and Fitch India, Process of CreditRating and Methodology adopted by Indian Credit Rating Agencies, Services rendered by Credit Rating Agencies.

Unit-III

Depository: An overview of the Depository System, Meaning, scope, importance, features. Eligibility criteria for a depository, Right and obligations of Depositors, Records Maintained by the Depositories, Services and functions

of Depository. NSDL-System, Procedure and Practices, Core Services and Special Services

Unit – IV

Other Financial Services: Leasing, Merchant Banking, Hire Purchase and Installment System, Consumer Finance, Credit Cards, Mutual Funds, Commercial Papers, Forfeiting, Counter Trade, Financial Journalism.

SUGGESTED READINGS:

1. *Bhalla V.K. "Management of Financial Services": Anmol Publication - 4th edition, New Delhi.*
2. *Dharmaraj E "Financial Services ". S. Chand New Delhi.*
3. *NatrajanGorden "Financial Markets & Services", 3rd Ed Himalaya Publishing House*

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2. **Section ‘B’** shall comprise of 8 questions (2 questions from each unit). The students will be required to attempt four questions selecting one question from each unit.
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External Marks: 80
Internal Marks: 20
Time: 3 hrs

M.COM- III SEMESTER (2022-23)
STRATEGIC MANAGEMENT
PAPER CODE: 22MC302C

Unit-I

Strategic Management- An Introduction –
Evolution of business policy as a discipline – Concept of strategic management –
Characteristics of strategic management – Defining strategy, strategy formulation
– Stakeholders in business – Vision, mission and purpose

UNIT-II

Strategic analysis and choice –
Environmental Threat and Opportunity Profile (ETOP) – Organisational
capability Profile – Strategic Advantage Profile – Corporate Portfolio Analysis
– SWOT Analysis – Synergy and Dysergy

UNIT-III

GAP Analysis – Porters Five Forces Model of Competition – Me Kinsey's 7s Framework GE 9 Cell Model–Distinctive Competitiveness–Selection of matrix, change Drivers

UNIT-IV

Strategy Evaluation – Importance – Symptoms of Malfunctioning of strategy – Organization anarchies –Operations Control and Strategic Control – Measurement of Performance – Analyzing variances – Role of organizational systems in evaluation

Suggested Readings:

- Kazmi, Azhar, *Business Policy*. 2nd ed.
Thompson Jr. Arthur A. and Strickland, A.J. *Strategic Management- Concept and Cases*. 12th ed.
- Ramaswamy, *Strategic Planning, formulation of Corporate Strategy*.
- Subba Rao, P., *Business Policy and Strategic Management*.
- Srivastava, R.M. *Management Policy and Strategic Management concepts, Skills and Practices*.

1. **Instructions for External Examiner:** The question paper shall be divided in two sections.
Section 'A' shall comprise of eight short answer type questions from whole of the syllabus carrying two marks each, which shall be compulsory. Answer to each question should not exceed 50 words normally.
2. **Section 'B'** shall comprise of 8 questions (2 questions from each unit). The students will be required to attempt four questions selecting one question from each unit.
3. All questions will carry equal marks

Open Elective:

External Marks: 80

Internal Marks: 20

Time: 3 hrs

ADVANCED COST ACCOUNTING

PAPER CODE:MC- 22MC304OE1

Unit-I

Inventory system: turnover of material: ABC analysis; VED analysis; JIT, aims and objectives of JIT, Methodology in implementation of JIT, Impact of JIT on Production Price. JIT's effect on costing system, Material Requirement Planning (MRP-I), aims, methodology, methods of Operations, Requirement for Implementation of MRPI, MRPI and Inventory Management, Zero Inventory system.

Unit-II

Manufacturing resource planning (MRP II), Evolution, essential elements. Enterprise resource planning (ERP), Lean Accounting, Back flush Costing, Conditions for adopting Back flush Costing, different types of back flush Costing, Accounting for Variances, disposition of variances, difficulties in backflush Costing, backflush costing in JIT system.

Unit-III

Process Costing; Work in Progress, Inter process Profits, by Products and Joint Products, Uniform costing, Concept, Scope of Uniform

costing, Need for Uniform Costing, Inter firm comparison, Need for Inter Firm Comparison. Requirements of an Inter firm Comparison scheme, Types of Comparison.

Unit-IV

Cost records, Integral system, and preparation of accounts under integral system, Non-integral system, preparation of accounts under non-integral system, Benefits and limitations of integral and non-integral systems.

SUGGESTED READINGS:-

1. Saxena and Vashishtha: Advanced Cost Accounting; Sultan Chand and Sons, Delhi.
2. Horngren Charles. T: Cost Accounting - A Managerial Emphasis. Pearson Publications, Delhi.
3. Ravi M. Kishore: Cost Management - Taxman Publications, Delhi.
4. Jain, S.P, K.L. Narang : Advanced Cost Accounting. Kalyani Publications, Delhi.

NOTE:

1. **Instructions for External Examiner:** The question paper shall be divided in two sections. **Section 'A'** shall
comprise of eight short answer type questions from whole of the syllabus carrying two marks each, which shall
be compulsory. Answer to each question should not exceed 50 words normally.
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3. All questions will carry equal marks

CUSTOMER RELATIONSHIP MANAGEMENT

PAPER CODE-22MC304OE2

UNIT-I

Prerequisites to CRM: Changing face of Indian market, Customer ownership and customer values, Customer lifecycle (CLC) and Customer lifetime value (CLV), Customer relationship. Relationship Marketing- From traditional marketing approach to relationship marketing organizational pervasive approach, Service level agreements (SLA)

UNIT-II

Understanding CRM, Technology and CRM, Level of CRM, Loyalty Management, Loyalty programmes, reasons of failure of loyalty programmes. Service quality and service capacity planning: service capacity planning process; Customer driven quality and Quality Management System (QMS)

UNIT-III

Planning and implementation of CRM, CRM and Sales Force Automation (SFA): Objectives Strategic advantage of SFA, Key factor for successful SFA. eCRM: Benefits, Data handling, eCRM systems/applications in market, specifications of eCRM solutions, Scope and Significance of a CRM project, CRM implementation process.

UNIT-IV

Making CRM a success: Success factors for CRM, Business Process Reengineering (BPR) for CRM implementation, Data Quality Management (DQM). Securing Customer Data: Information security management system, Ethical issues in CRM, IT solutions of CRM and its Integration, Future of CRM.

Suggested Readings:

- Makkar, U. & Makkar, H.K., *Customer Relationship Management*, McGraw Hill Education.
- Dyche, Jill., *The CRM Handbook - A Business Guide to CRM*, Pearson Education Asia.
- Anton, J., Petouhoff, N.L. & Kalia, S., *Customer Relationship Management*, Pearson.
- Kumar, V. & Reinartz, W., *Customer Relationship Management: Concept, Strategy, and Tools*, Springer, 2nd Ed.
- Brown, A. Stanley, *Customer Relationship Management*, John Wiley.
- Gosney, John W. and Thomas P. Boehm, *Customer Relationship Management Essentials*, Prentice Hall.
- Seth, Jagdish N., *Customer Relationship Management*, Tata McGraw Hill Publishing Co.

Human Resource Management:

External Marks: 80

Internal Marks: 20

Time: 3 hrs

HUMAN RESOURCE MANAGEMENT PAPER CODE:MC- 22MC305HRME1

Unit-I

Human Resource Management- An Introduction, Nature, Features, Scope, Objectives and importance of Human Resource Management; Functions of Human Resource Management- Managerial and Operative functions; Qualification and Qualities of Human Resource Manager in an Organization;

Evolution and growth of Human Resource Management in India, Recent Techniques in Human Resource Management (HRM).

Unit-II

Workers Participation in management (W.P.M): Concept, Need, Objectives and Forms of W.P.M ; Prerequisites of effective participation, Evaluation of the scheme of W.P.M., Essential features, Functions and progress of Joint Management Councils in India, Causes of failure of Joint Management Councils.

Unit-III

Trade Unions: Concept, Need, Functions and Objectives of Trade Unions, Origin, Growth and development of Trade Unions in India, Difficulties and Principal drawbacks of Trade Unions movement in India.

Collective Bargaining: Concept, nature, Scope and functions of Collective Bargaining in India, Essentials for the success of collective Bargaining in India.

Unit-IV

Employee Morale: Concept, Nature and significance of morale, Determinants of morale and measurement of morale.

Productivity: Concept and significance of productivity, Measurement of Productivity, Factors productivity, measures to improve productivity and relationship between morale and productivity.

SUGGESTED READINGS:-

1. Rao P.Subba, Essentials of Human Resource Management, Himalaya Publishing House,
2. Robins A. David, Human Resource Management, Prentice Hall of India, New Delhi.
3. Flippo, Edwin B, Pirnciples of Personnel Management; McGraw Hill Book Co.

NOTE:

1. **Instructions for External Examiner:** The question paper shall be divided in two sections. **Section 'A'** shall comprise of eight short answer type questions from whole of the syllabus carrying two marks each, which shall be compulsory. Answer to each question should not exceed 50 words normally.
2. **Section 'B'** shall comprise of 8 questions (2 questions from each unit). The students will be required to attempt four questions selecting one question from each unit.
3. All questions will carry equal marks.

External Marks: 80
Internal Marks: 20
Time: 3 hrs

COMPENSATION MANAGEMENT

PAPER CODE-22MC305HRME2

UNIT-I

Compensation Management- Concept, objectives, nature, types, compensation responsibilities, compensation philosophies & approaches.

UNIT-II

Bases for pay- traditional bases, incentive pay and person-focused pay; Pay for Performance, Competency Based Pay, Team rewards; Designing Compensation System- internal alignment (job analysis and job evaluation), external competitiveness and individual contribution.

UNIT-III

Employee Benefits- legally required benefits, discretionary benefits and key issues in employee benefits; Compensating Executives, Laws relating to Compensation.

UNIT-IV

Contemporary Strategic Compensation Challenges- compensation practices of multinational corporations and working of different institutions related to reward system like wage boards, pay commissions.

SUGGESTED READINGS:-

1. Martocchio, Joseph J, *Strategic Compensation: A Human Resource Management Approach*, Pearson Education.
2. Milkovich and Newman, *Compensation*, Tata McGraw-Hill.
3. Armstrong, Michel and Murlis, Helen, *Reward Management: A Handbook of Salary Administration*, Kogan Page.
4. Bhattacharya, M.S.& Sengupta, N., *Compensation Management*, Excel Books

NOTE:

1. **Instructions for External Examiner:** The question paper shall be divided in two sections. **Section 'A'** shall comprise of eight short answer type questions from whole of the syllabus carrying two marks each, which shall be compulsory. Answer to each question should not exceed 50 words normally.
2. **Section 'B'** shall comprise of 8 questions (2 questions from each unit). The students will be required to attempt four questions selecting one question from each unit.
3. All questions will carry equal marks.

External Marks: 80
Internal Marks: 20
Time: 3 hrs

LEADERSHIP DYNAMICS

PAPER CODE-22MC305HRME3

UNIT-I

Leadership Dynamics: Concept, Leadership and Management, Leadership and Power, Successful Leadership versus Effective Leadership.

UNIT-II

Leadership Approaches: Trait Approach, Skills Approach, Behavioral Approach, Situational Approach, Contingency Approach, Path Goal Approach.

UNIT-III

Leadership Styles: Autocratic, Democratic, Participative, Supportive, Free- rein; Comparative Analysis of Leadership Styles, Building Effective Leadership Styles, Leadership Styles of Famous Personalities in general perspective and in managerial perspective.

UNIT-IV

Contemporary Issues in Leadership: Charismatic Leadership, Women Leadership, Multicultural Leadership, Team Leadership, Ethics in Leadership, Servant Leadership, Transactional and Transformational leadership.

SUGGESTED READINGS:

1. Northouse, G. P., *Leadership: Theory and Practice*, Sage Publications.
2. Yukl, G., *Leadership in Organizations*, Pearson.
3. Hersey, P., Blanchard, K.H. and Johnson, D.E., *Management of Organisational Behaviour*, PHI.
4. Daft, L. R., *The Leadership Experience*, Cengage Learning.
5. Haldar, U. K., *Leadership and Team Building*, Oxford University Press.
6. Tripathi, D. K., *Team Building and Leadership*, Himalaya Publishing House.

NOTE:

1. **Instructions for External Examiner:** The question paper shall be divided in two sections. **Section 'A'** shall comprise of eight short answer type questions from whole of the syllabus carrying two marks each, which shall be compulsory. Answer to each question should not exceed 50 words normally.
2. **Section 'B'** shall comprise of 8 questions (2 questions from each unit). The students will be required to attempt four questions selecting one question from each unit.
3. All questions will carry equal marks.

Finance:

External Marks: 80

Internal Marks: 20

Time: 3 hrs

PROJECT MANAGEMENT PAPER CODE: 22MC306FME1

Unit-I

Basics of Project Management: Introduction, Need for Project Management, Project Management Knowledge Areas, The Project Life Cycle, The Project Manager (PM), Phases of Project Management Life Cycle, Project Management Processes, Impact of Delays in Project Completions, Essentials of Project Management Philosophy, Project Management Principles

Project Planning: Introduction, Project Planning, Need of Project Planning, Project Life Cycle, Roles, Responsibility and Team Work, Project Planning Process, Work Breakdown Structure (WBS)

Unit-II

Project Identification and Selection: Introduction, Project Identification Process, Project Initiation, Pre- Feasibility Study, Feasibility Studies, Project Break - Even -Point

Unit-III

Organizational Structure and Organizational Issues: Introduction, Concept of Organizational Structure, Roles and Responsibilities of Project Leader, Relationship between Project Manager and Line Manager, Leadership Styles for Project Managers, Conflict Resolution, Team Management and Diversity Management, Change management

Resources Considerations in Projects: Introduction, Resource Allocation, Scheduling, Project Cost Estimate and Budgets, Cost Forecasts

Unit-IV

Project Performance Measurement and Evaluation: Introduction, Performance Measurement, Productivity, Project Performance Evaluation, Benefits and Challenges of Performance Measurement and Evaluation, Controlling the Projects
Project Execution and Control: Introduction, Project Execution, Project Control Process, Purpose of Project Execution and Control, Project Close-out, Termination and Follow-up: Introduction, Project Close-out, Steps for Closing the Project, Project Termination, Project Follow-up

SUGGESTED READINGS:

1. Brycd, M.C: *Industrial Development, McGrawe Hill (Int.Ed.), New Yorik.*
2. Chandra, Prasanna; *project Preparation, Appraisal and Implementation, Tata McGraw Hill, 3.*
3. Pitale, R.L: *Prouectap[praisal Techniques], Oxford and IBH.*

NOTE:

1. **Instructions for External Examiner:** The question paper shall be divided in two sections. **Section ‘A’** shall comprise of eight short answer type questions from whole of the syllabus carrying two marks each, which shall be compulsory. Answer to each question should not exceed 50 words normally.

2. **Section 'B'** shall comprise of 8 questions (2 questions from each unit). The students will be required to attempt four questions selecting one question from each unit.
3. All questions will carry equal marks

External Marks: 80
Internal Marks: 20
Time: 3 hrs

INTERNATIONAL FINANCE
PAPER CODE: 22MC306FME2

Unit-1

International Finance: - Meaning, Nature and Importance. Bretton Woods Conference and afterwards, I.M.F. and World Bank, Methods of International Investments, Balance of Payments and its Components, Current Trends in International Trade and Finance. International Flow of: Goods, Service and Capital Coping with Current Account Deficit.

Unit-II

International Monetary system: Developments, Gold Standard, Bretton Wood System, Fixed Parity System. Smithsonian Arrangement, Exchange Rate Regime since 1973, Floating system. Managing the Multinational Financial System: Inter-company fundflow mechanisms, designing a global remittance policy, transfer-pricing and tax evasion.

Unit-III

International liquidity, Creation of SDRs, IMFs, funding facilities, the European Monetary system, Monetary and Banking Institutions in International Markets.

International Capital and Money Market Instruments: GDRs ADRs, IDRs, Euro Bonds, Euro Loans, Repos, CPs, floating rate instruments, loan-syndication and Euro – deposits.

Unit-IV

Parity Conditions in International Finance and Currency Forecasting: Arbitrage and Law of One Price, PPP – Theory. The Fisher- Effect, the International Fisher Effect, Inflation-risk and its impact on Financial markets, Currency forecasting

SUGGESTED READINGS:

1. Apte, P.G. Global Business Finance (ed.2002) T.M.H. New Delhi.
2. Buckley, Adrian, Multinational Finance, Prentice Hall, New Delhi.
3. Shapppro, Alan C. Multinational, Financial Management, Prentice Hall of India, New Delhi.
4. Sharan, V. International Financial Management, Prentice Hall of India, New Delhi.

NOTE:

1. **Instructions for External Examiner:** The question paper shall be divided in two sections. **Section ‘A’** shall comprise of eight short answer type questions from whole of the syllabus carrying two marks each, which shall be compulsory. Answer to each question should not exceed 50 words normally.
2. **Section ‘B’** shall comprise of 8 questions (2 questions from each unit). The students will be required to attempt four questions selecting one question from each unit.
3. All questions will carry equal marks.

External Marks: 80
Internal Marks: 20
Time: 3 hrs

SECURITY ANALYSIS

PAPER CODE 22MC306FME3

UNIT-I

The Investment Environment - Meaning and objective of investment, investment vs. gambling and speculation, investment alternatives, investment process, concept of return and risk.

UNIT-II

Security Analysis – Fundamental analysis: economic analysis, industry analysis and company analysis. Technical analysis: assumptions Dow theory, chart patterns, moving averages and market indicators. Efficient market theory: weak form hypothesis, semi-strong form hypothesis and strong form hypothesis.

UNIT-III

Fixed Income Securities - Bond fundamentals: bond characteristics, pricing and yields Valuation of fixed income and variable income securities

UNIT-IV

Indian Security Market - New issue market, secondary market: SEBI, NSE, BSE and market indices. Recent trends in Indian and international stock markets, exposure to leading business web portals like www.moneycontrol.com, www.bloomberg.com etc.

SUGGESTED READINGS:

1. Reilly, Frank K. And Brown, Keith C., *Investment Analysis and Portfolio Management*,

South-Western Cengage Learning India Pvt. Ltd.

2. Bodie, Z., Kane, A. and Marcus, A., *Investments*, McGraw-Hill.

3. Fischer, Donald E. and Jordan, Ronald J., *Security Analysis and Portfolio Management*,

Prentice Hall of India.

4. Sharpe, William F. et al, *Investment*. New Delhi, Prentice Hall of India.

5. Fuller, Russell J. and Farrell, James L., *Modern Investment and Security Analysis*, New York, McGraw Hill.

6. Alexander, Gordon J. and Bailey, Jeffery V., *Investment Analysis and Portfolio Management*, Dryden Press, Thomson Learning

7. Machiraju, H. R., *Indian Financial System*, Vikas Publishing House.

NOTE:

- 1. Instructions for External Examiner:** The question paper shall be divided in two sections. **Section ‘A’** shall comprise of eight short answer type questions from whole of the syllabus carrying two marks each, which shall be compulsory. Answer to each question should not exceed 50 words normally.
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- 3. All questions will carry equal marks.**

Marketing

External Marks: 80

Internal Marks: 20

Time: 3 hrs

CONSUMER BEHAVIOR

PAPERCODE-22MC307MME1

UNIT – I

Consumer Behaviour- Introduction to consumer behaviour; Its Roots in Various Disciplines, Interrelationship between Consumer Behaviour and Marketing Strategy, Consumer Research; Process, Research Methods & Tools, Types and its Relevance.

UNIT – II

Consumer as an Individual -Consumer Needs and Motivation; Goals, Dynamics of Motivation, Measurement of Motives, Personality and Consumer Behaviour; Nature, Theories of Personality and Self Concept, Consumer Perception and Information Processing; Dynamics of Perception, Consumer Imagery, and Perceived Risk, Learning & Consumer Involvement; Meaning, Behavioural & Cognitive Learning Theories and application to marketing, Consumer Attitude; Meaning, Attitude Formation & Change, Relationship in Behaviour & Attitude Formation, and Structural Models.

UNIT – III

Group Dynamics and Consumer Behaviour - Reference Groups; Meaning, Types, Affects, Relevance and Applications, The Family; Functions, Decision Making and Family Life Cycle, Social Class; Meaning, Types of Status, Lifestyle Profiles and Mobility in Social Classes, Measurements, Influence of Culture; Characteristics, Measurements & Core Values of Culture, Sub Cultural Aspects on Consumer's Mind Set; Meaning, Types & Understanding of Multiple Sub cultural Membership Interaction & Influence.

UNIT – IV

Consumer Decision Making Process- Personal Influence and the Opinion Leadership; Meaning and Dynamics of Opinion Leadership Process, Measurement of Opinion Leadership, Diffusion of Innovations; Process of Diffusion & Adoption, Profile of Consumer Innovator, Consumer Decision Making; Meaning of Decision, Levels of Decision Making. Consumer Behaviour Models, Current trends and ethical issues in Consumer Behavioural Studies.

SUGGESTED READINGS:

1. Assael, H., *Consumer Behaviour and Marketing Action*, Asian Books Private Limited, New Delhi.
2. Engel, J. F., Kollat, D.T., Roger D. Blackwell, R.D. *Consumer Behaviour*, Holt McDougal.
3. Hawkins, D., Mothersbaugh D., *Consumer Behavior: Building Marketing Strategy*, McGraw-Hill Education.
4. Schiffman, L. and Kanuk, L., *Consumer Behavior*, Prentice Hall.
5. Schiffman, L., & Wisenblit, J., *Consumer Behaviour*, Prentice Hall PTR.
6. Loudon, *Consumer Behavior: Concepts and Applications*, Tata McGraw-Hill Education Private Limited, Noida, Uttar Pradesh, India.

NOTE:

1. **Instructions for External Examiner:** The question paper shall be divided in two sections. **Section 'A'** shall comprise of eight short answer type questions from whole of the syllabus carrying two marks each, which shall be compulsory. Answer to each question should not exceed 50 words normally.
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3. All questions will carry equal marks.

SERVICE MARKETING

PAPER CODE-22MC307MME2

Unit-I

Introduction of Service: Meaning and Characteristics of Services; The 7 Ps of Services; Expectations and perceptions of a service; Core and augmented service; Technology in services; Future of services Organization for service: Defining organization realities, Structure and Culture of organizations; Organizational Climate; Defensive behavior; Empowerment; Criticism of the new service management school of thought; The virtual organization

Unit-II

Service Design: The concept of design; Classification of service: a design issue; Objects of the service processes, Customer contact; service blueprint Service Quality: Definitions of quality; Standards; The Gaps Model of Service Quality; The SERVQUAL Scale; Tools of Quality; Cost of quality; Implications for service quality.

Unit-III

The Service Encounter: The essence of an encounter; Service encounter as theatre; Scripts; Emotional labour; The critical incident technique; Dysfunctional customers, deviant employees- an everyday occurrence in the service encounter.

Demand and Capacity Management: The basic problem: perish ability; Service capacity; Service demand; Managing demand and capacity; Yield management; Waiting and queuing; Queuing: A behavioural perspective

Unit-IV

Service Communications: Integrated marketing communications; the role for communications; Key communication variables; Corporate identity; Branding services; Advertising the service. Monitoring and Evaluating the Service: Customer satisfaction evaluation; Customer complaints; Service recovery; Effective complaint-handling procedures; Guarantees; Customer defections

SUGGESTED READINGS:

1. Peter Mudie and Angela Pirrie: Services Marketing Management, Elsevier Ltd.
2. Audrey Gilmore, Services Marketing and Management, SAGE
3. K. Douglas Hoffman and John E.G. Bateson, Services Marketing – Concepts, Strategies and Cases, Cengage

NOTE:

1. **Instructions for External Examiner:** The question paper shall be divided in two sections. **Section 'A'** shall comprise of eight short answer type questions from whole of the syllabus carrying two marks each, which shall be compulsory. Answer to each question should not exceed 50 words normally.
2. **Section 'B'** shall comprise of 8 questions (2 questions from each unit). The students will be required to attempt four questions selecting one question from each unit.
3. All questions will carry equal marks.

External Marks: 80
Internal Marks: 20
Time: 3 hrs

DIGITAL MARKETING
PAPER CODE-22MC307MME3

UNIT -I

Introduction to digital marketing, advantages of digital medium over other media, Impact of internet on consumer buying behaviour. Domain names; Website hosting; Lead generation; Ethical and Legal Issues in the field of digital marketing.

UNIT- II

Search Engine Optimisation (SEO): Introduction to SEO; understanding search engines; basics of keyword research; On-page and off-page Search Engine Optimisation.

UNIT -III

Search Engine Marketing (SEM): Introduction to SEM; Google Ad words; keywords; bidding and budget; quality score; creating and optimising campaign. Google Analytics; Content marketing; Affiliate marketing; Email marketing; Mobile marketing;

UNIT- IV

Social media marketing: meaning; approach to social media; types of social media websites; blogging; social media engagement; social media ROI; using social media for branding and promotion. Marketing on Facebook, LinkedIn, Youtube, Instagram, Pinterest

SUGGESTED READINGS:

1. Parkin Godfrey, *Digital Marketing: Strategies for Online Success*, New Holland Publishers.
2. Charlesworth A., *Internet Marketing: A Practical Approach*, BH Publications.
3. Chaffey Dave, *Internet Marketing: Strategy, Implementation and Practice*, Pearson Education.
4. Trengove Alex, Malczyk Anna and Beneke Justin, *Internet Marketing*, GetSmarter under the Creative Commons BY-NC 3.0.

NOTE:

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3. All questions will carry equal marks.

M.Com.-IV Semester

External Marks: 80

Internal Marks: 20

Time: 3 hrs

M.COM- IV SEMESTER (2022-23)
Corporate Governance & Business Ethics
PAPER CODE: 22MC401C

UNIT-I

Evolution of corporate governance; developments in India; regulatory framework of corporate governance in India; SEBI guidelines on corporate governance; reforms in the Companies Act.

UNIT-II

Corporate management vs. governance; internal constituents of the corporate governance; key managerial personnel (KMP); chairman- qualities of a chairman, powers, responsibilities and duties of a chairman; chief executive officer (CEO), role and responsibilities of the CEO.

UNIT-III

Introduction to Business Ethics: The concept, nature and growing significance of Ethics in Business, Ethical Principles in Business, Ethics in Management, Theories of Business Ethics, Ethical Issues in Business, Business Ethics in 21st Century.

UNIT-IV

Ethics in various functional areas of Business: Ethics in Finance, Ethics in HRM, Ethics in Marketing, Ethics in Production and Operation Management.

SUGGESTED READINGS:

1. Mallin, Christine A., *Corporate Governance (Indian Edition)*, Oxford University Press, Delhi.
2. Blowfield, Michael, and Alan Murray, *Corporate Responsibility*, Oxford University Press.
3. Francesco Perrini, Stefano, and Antonio Tencati, *Developing Corporate Social Responsibility-A European Perspective*, Edward Elgar.
4. Sharma, J.P., *Corporate Governance, Business Ethics & CSR*, Ane Books Pvt Ltd, New Delhi.
5. Manuel G. Velasquez, *Business Ethics*, Pearson Prentice Hall.
6. Ravindranath B. & Narayana B., *Business Ethics*, Vrinda Publications Pvt. Ltd

NOTE:

1. **Instructions for External Examiner:** The question paper shall be divided in two sections. **Section 'A'** shall comprise of eight short answer type questions from whole of the syllabus carrying two marks each, which shall be compulsory. Answer to each question should not exceed 50 words normally. 2. **Section 'B'** shall comprise of 8 questions (2 questions from each unit). The students will be required to attempt four questions selecting one question from each unit. 3. All questions will carry equal marks

External Marks: 80

Internal Marks: 20

Time: 3 hrs

M.COM- IV SEMESTER (2022-23)
CORPORATE TAX PLANNING & MANAGEMENT
PAPER CODE:22MC402C

Unit-I

Corporation Tax: Meaning of tax, Tax evasion, Tax avoidance, Tax planning, Tax management, Need for tax planning, Precautions in tax planning, Limitations of tax planning. Tax planning for new business: Tax planning with reference to location, nature and different forms of organization of new business.

Unit-II

Tax provisions relating to free trade zones, infrastructure sector, backward areas. Tax issues relating to amalgamations: Meaning and types of amalgamation, Tax incentives of amalgamation to amalgamating company, amalgamated company and shareholders of amalgamating company. Tax planning with reference to amalgamation of companies.

Unit-III

Tax Planning and Financial Management Decisions: Tax Planning relating to capital structure decisions, Dividend policy, Inter corporate Dividends, Bonus share and Bonus debentures, Tax planning in respect of own or lease. Tax planning regarding Managerial Remuneration.

Unit-IV

Tax planning and Financial Management Decisions: Tax planning in respect of sale of assets used for scientific research, Make or buy decisions, Repair replace, Renewal or renovation of an asset, Shut down or continue decisions, Tax planning in respect of selling in domestic or foreign market. Tax planning in respect of Tax Incentives to Exporters.

SUGGESTED READINGS:

1. Corporate Tax Planning & Management by H.C. Mehrotra & S P Goel, Sahitya Bhawan, Agra

2. *Simplified Approach to Corporate Tax Planning & Management: Dr. Girirsh Ahuja & Dr. Ravi Gupta, Bharat Law House, New Delhi*
3. *Corporate Tax Planning & Management by V. K. Singhania & Moncia Singhania, Taxmann Publications, New Delhi.*

NOTE:

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2. **Section 'B'** shall comprise of 8 questions (2 questions from each unit). The students will be required to attempt four questions selecting one question from each unit.
3. All questions will carry equal marks.

OPEN ELECTIVE:

External Marks: 80

Internal Marks: 20

Time: 3 hrs

M.COM- IV SEMESTER (2022-23)

E- Commerce

PAPER CODE:MC-22MC403OE1

UNIT-I

Technology and Infrastructure for E-Commerce: Framework of E-commerce; Network Infrastructure for E-Commerce – Market Forces Influencing I-way, Network Access Equipment, Public Policy Issues Shaping the I-way; EDI-Applications in Business, Legal, Security and Privacy Issues of EDI; Components of EDI Standards, ASCX12 and EDIFACT.

UNIT-II

E-Commerce and Retailing: Changing Retail Industry Dynamics, Mercantile Models from the Consumers Perspective, Management Challenges in Online Retailing.

Intranets and Customer Asset Management: Basics of Customer Asset Management, Online Sales Force, Online Customer Service and Support, Technology and Marketing Strategy.

UNIT-III

Intranets and Manufacturing: Integrated Logistics, Agile Manufacturing, Emerging Business Requirements, Manufacturing Information Systems, Intranet-based Manufacturing, Logistics Management. E-Commerce and Online Publishing:

Why Online Publishing, Online Publishing approaches, Advertising and Online Publishing. E-Commerce and Banking: Changing Dynamics in the Banking Industry, Home Banking Implementation Approaches, Management Issues in Online Banking.

UNIT-IV

Intranets and Corporate Finance: An Introduction, Financial Systems, Financial Intranets, Software Modules in Financial Information Systems, Human Resource Management Systems, Size/Structure of Financial Software Market.

Lab: Each student is required to develop at least one application of e-commerce.

Suggested Readings:

2. Kalakota & Whinston, *Electronic Commerce: A Manager's Guide*, Pearson Education.
3. Greenstien & Vasarhelyi, *Electronic Commerce: Security, Risk Management and Control*, Tata McGraw Hill.
4. Joseph, *E-Commerce: An Indian Perspective*, Prentice Hall of India.
5. Turbon, et. al., *Electronic Commerce: A Managerial Perspective*, Pearson Education.

OPEN ELECTIVE

External Marks: 80

Internal Marks: 20

Time: 3 hrs

SOCIAL MARKETING PAPER CODE: 22MC406MME4

UNIT-I

Social Marketing: Concept, Scope, Comparison with Commercial Marketing, Approaches to influence public Behavior; Social Marketing Planning Process; Elements of Campaign.

UNIT-II

Social Marketing Environment: Campaign Focus and purpose, Mapping the Internal and External Environments; Establishing Target Audiences: Target Marketing.

UNIT-III

Setting Campaign Objectives and Goals: Behavior Objective, Knowledge Objective, Belief Objective; Social Marketing Strategies: Product in social marketing, Price of a social marketing product.

UNIT-IV

Promotional Strategies: Types of Media Channels, Choosing Media Vehicles, Timings and

Factors Influencing media strategies; Plan Evaluation and Monitoring: Outcome measures, Process Measures; Establishing Budgets and finding Funding Sources.

Suggested Readings:

1. Philip, Kotler, Ned Roberto, Nancy Lee, *Social Marketing: Improving the quality of life*, Sage Publication,
2. Nancy, R., Lee, Philip, Kotler, *Social Marketing; Influencing Behavior for Good*, Sage, R., Kraig, Lefebvre, *Social Marketing and Social Change*, Wiley.
3. Hong, Cheng, Philip Kotler, Nancy R. Lee, *Social Marketing for Public Health: Global Trend and Success Stories*, Jones and Bartlett Publishers, LL

HUMAN RESOURCE MANAGEMENT:

External Marks: 80

Internal Marks: 20

Time: 3 hrs

PERFORMANCE MANAGEMENT

PAPER CODE-22MC404HRMEL1

UNIT-I

Foundations of Performance Management: Concept, Objectives, Significance of Performance Management, Performance Management Process, Performance Management and Strategic Planning, Performance Management and Performance Appraisal.

UNIT-II

Implementation of Performance Management System: Defining Performance and Choosing Measuring Approach, Models for assessing performance: balanced Scorecard, EFQM Model; Outcome Metrics: Economic Value added (EVA) & other economic measures; Measuring Results and Behavior, Common Problems in Employee Assessment, Gathering Performance Information, Implementing a Performance Management System.

UNIT-III

Performance Management and Employee Development: Personal Developmental Plans, 360 Degree Feedback Systems, Performance Management Skills, Contribution of Human Resource Management Practices to Employee Performance.

UNIT-IV

Reward Systems and Legal Issues: Traditional and Pay for Performance plans; Impact of leadership on organizational performance, Managing team performance, ethics in performance Management; Performance management practices in Indian organizations.

SUGGESTED READINGS:

1. Aguinis, H., *Performance Management*, Prentice Hall
2. Bagchi, S. N., *Performance Management*, Cengage Learning
3. Bhattacharyya, D, *Performance Management System & Strategies*, Pearson Education
4. Bacal, R., *Performance Management*, McGrawHill
5. Dessler, G., *Human Resource Management*, Pearson Education

NOTE:

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2. **Section ‘B’** shall comprise of 8 questions (2 questions from each unit). The students will be required to attempt four questions selecting one question from each unit.
3. All questions will carry equal marks.

External Marks: 80

Internal Marks: 20

Time: 3 hrs

MANAGEMENT OF INDUSTRIAL RELATIONS

PAPER CODE-22MC404HRMEL2

UNIT-I

Industrial Relations: Concept, evolution, significance, perspectives and organization; Anatomy of industrial relations; Industrial relations and the State; Trade Unions: Concept, significance, types, approaches and objectives, Problems of trade unions in India and recommendations of National Commission on labor for strengthening of trade unions.

UNIT-II

Collective Bargaining: concept, importance and process of bargaining; Participative Management: Forms of workers participation in management; Tripartite and bipartite bodies; Standing order and Grievance procedure; Code of Discipline.

UNIT-III

Industrial Disputes: Conciliation and Board of conciliation; Arbitration: types and evaluation; Adjudication: Three tier System, Model principles for reference of dispute to adjudication.

UNIT-IV

Modern and international Scenario of Industrial relations: Industrial Relations and Technological Change; Industrial Relations and HRD; ILO and Industrial Relations; Legal Framework of Industrial Relations; Industrial Relations systems in India, UK, USA and Japan.

SUGGESTED READINGS:

1. Mamoria & Manoria, *Dynamics of Industrial Relations*; Himalaya Publishing House.
2. Niland, J R., *The Future of Industrial Relations*, Sage.
3. Davar; R.S., *Personnel Management and Industrial Relations*; Vikas Publishing House Pvt Ltd.
4. Manappa, A., *Industrial Relations*; Tata McGraw Hill Publishing Company Ltd.
5. Dwivedi; R.S., *Managing Human Resources and Industrial Relations*. Galgotia Publishing Company.
6. Srivatava; S.C., *Industrial Relations and Labour Laws*, Vikas Publishing House Pvt Ltd.
7. Venkata Ratnam, C.S., *Industrial Relations*; Oxford University Press.

NOTE:

1. **Instructions for External Examiner:** The question paper shall be divided in two sections. **Section ‘A’** shall comprise of eight short answer type questions from whole of the syllabus carrying two marks each, which shall be compulsory. Answer to each question should not exceed 50 words normally.
2. **Section ‘B’** shall comprise of 8 questions (2 questions from each unit). The students will be required to attempt four questions selecting one question from each unit.
3. All questions will carry equal marks.

External Marks: 80
Internal Marks: 20
Time: 3 hrs

LABOUR LAWS

PAPER CODE-22MC404HRMEL3

UNIT-I

Introduction, Emergence, Need and Objectives of Labour Laws; Principles of Modern Labour Laws; Classification of Labour Laws; ILO, Indian Constitution and Labour Legislations.

UNIT-II

Regulative Labour Laws: Trade Union Act; Industrial Dispute Act; Factory Act.

UNIT-III

Wage-Related Labour Laws: Payment of Wages Act; Minimum Wages Act; Payment of Bonus Act; Payment of Gratuity Act.

UNIT-IV

Social Security Labour Laws: Workmen’s Compensation Act; Employees’ State Insurance Act; Employees Provident Fund and Miscellaneous Provisions Act.

SUGGESTED READINGS:

1. Singh, B.D., *Labour Laws for Managers*, Excel Books
2. Malik, P L., *Handbook of Industrial Law*, Eastern Books.
3. Kapoor, N.D., *Mercantile Law*, Sultan Chand and Sons.
4. Taxmann’s Labour Laws, Taxmann Publishing Pvt. Ltd.
5. Srivastava, S. C., *Industrial Relations and Labour Law*, Vikas Publishing House.
6. Latest Bare Act of each Act.

NOTE:

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3. All questions will carry equal marks.

FINANCE:

External Marks: 80

Internal Marks: 20

Time: 3 hrs

FOREIGN EXCHANGE MANAGEMENT

PAPERCODE-22MC405FMEL1

UNIT-I

Foreign Exchange Market: Function and Structure of the FOREX markets, Foreign exchange market participants, Types of transactions and Settlements Dates, Exchange rate quotations, Nominal, Real and Effective exchange rates, and Determination of Exchange rates in Spot markets. Exchange rates determinations in Forward markets. Exchange rate behavior-Cross Rates Arbitrage profit in foreign exchange markets, Swift Mechanism.

UNIT-II

International Parity Relationships & Forecasting Foreign Exchange rate:- Measuring exchange rate movements-Exchange rate equilibrium – Factors effecting foreign exchange rate- Forecasting foreign exchange rates .Interest Rate Parity, Purchasing Power Parity & International Fisher effects.

UNIT-III

Foreign Exchange exposure:-Management of Transaction exposure (**Case Study: Airbus Dollar Exposure**); Management of Translation exposure- Management of Economic exposure (**Case study: Exporter's/Importer's Position: Hedge or Hedge Not**).

UNIT-IV

Foreign exchange risk Management: Hedging against foreign exchange exposure – Forward Market- Futures Market- Options Market- Currency Swaps-Interest Rate Swap. Cross currency Swaps- Hedging through currency of invoicing- Hedging through mixed currency invoicing.

SUGGESTED READINGS:

1. Eun and Resnick,*International Financial Management*, Tata McGraw Hill.
2. Eiteman, Moffett and Stonehill,*Multinational Business Finance*, Pearson.
3. Jeff Madura,*International Corporate Finance*, Cengage Learning.
4. Alan C. Shapiro,*Multinational Financial Management*, Wiley India
5. Apte, P. G *International Financial Management*, TMH.
6. Maurice Levi *International Finance*, Routledge.

7. Paul Einzip, *A Textbook on Foreign Exchange*

8. Paul Roth, *Mastering Foreign Exchange and Money Markets*, Pitman.

NOTE:

1. **Instructions for External Examiner:** The question paper shall be divided in two sections. **Section ‘A’** shall comprise of eight short answer type questions from whole of the syllabus carrying two marks each, which shall be compulsory. Answer to each question should not exceed 50 words normally.
2. **Section ‘B’** shall comprise of 8 questions (2 questions from each unit). The students will be required to attempt four questions selecting one question from each unit.
3. All questions will carry equal marks.

External Marks: 80

Internal Marks: 20

Time: 3 hrs

FINANCIAL DERIVATIVES AND RISK MANAGEMENT
PAPER CODE: 22MC405FMEL2

Unit I

Derivates and derivative market—Derivatives, underlying, types of derivatives, derivative market, cash and derivative market, participants in derivative market, why derivatives, other side of derivative market, derivative markets in India.

Unit II

Forward and futures - difference between forward and future, mechanism of future contract, payoff position in future , pricing of future, value of future contract, effect of corporate action on future, index future, trading system of future at NSE. Risk management, speculation, arbitrage and hedging through future.

Unit III

Option--meaning, types and terminology, working of option, pay-off from basic option, index option, and different option strategies to manage risk. Option valuation model –BSM option Greeks.

Unit IV

Swap -meaning and features, characteristics of swap market, currency swaps- structure and pricing, interest rate swap- valuation and pricing, equity swap and reverse swap. Risk management through derivatives, use of derivatives by corporate in India.

SUGGESTED READINGS:

1. *“Principles of Financial Engineering”*, By S.L. Neftics Of Academic Press Advances Finance Series.
2. Fisher & Jordon: *“Security Analysis and Portfolio Management: PHI*
3. A.C. Shapiro: *“International Financial Management” PHI.*
4. R.M. Shulz. *“Risk Management and Derivatives” “Thomson”*
5. V.K. Bhalla: *Investment Management: S. Chand*

NOTE:

1. **Instructions for External Examiner:** The question paper shall be divided in two sections. **Section 'A'** shall comprise of eight short answer type questions from whole of the syllabus carrying two marks each, which shall be compulsory. Answer to each question should not exceed 50 words normally.
2. **Section 'B'** shall comprise of 8 questions (2 questions from each unit). The students will be required to attempt four questions selecting one question from each unit.
3. All questions will carry equal marks.

External Marks: 80
Internal Marks: 20
Time: 3 hrs

WORKING CAPITAL MANAGEMENT
PAPER CODE: 22MC405FMEL3

Unit - I

Working Capital Management: Meaning, Concepts, Classification and Importance of working capital. Excess or Inadequate working capital, its disadvantages. Objective of working capital, Factors determining working capital requirements, Forecast of working capital requirement.

Working Capital Financing: Financing of working capital, Determine the working capital Financing Mix, New Trends in Financing of Working Capital by Banks, Dahejia Committee Report, Tondon Committee Report, Chore Committee Report, Marathe Committee Report, Chakravarty Committee Report, Kannan committee Report, The Latest Report on Working Capital Financing.

Unit - II

Management of Cash: Nature of Cash, Motives of holding Cash, Managing Cash Flows, Determining Optimum Cash Balance, Cash Management Models, Investment of Surplus Funds. Cash Budget and Financial Decision Making.

Unit - III

Receivables Management: Meaning of Receivables. Cost of maintaining Receivables. Factors Influencing Receivables. Meaning, Objects and Dimensions of Receivable Management. Formation and Execution of Credit Policy. Formation and Execution of Collection Policy.

Unit - IV

Inventory Management: Meaning and Nature of Inventory. Purpose and Benefits of Holding Inventory. Risk and cost of Holding Inventory. Inventory Management Tools, Techniques, and Objectives. Determining Stock levels and safety stocks. EOQ, VED and ABC Analysis. Inventory Turnover Ratios. Aging schedule of Inventory. Classification, Codification and valuation of Inventories.

SUGGESTED READINGS:

1. *M.Y. Khan and P.K. Jain „Financial Management“*
2. *I.M. Pandey „Financial Management“*
3. *Parsana Chandra „Financial Management Theory and Practice“*

4. Aggarwal and Aggarwal „Financial Management „Hindi Medium.

5. Van Horse, James C „Financial Management and Policy.

NOTE:

1. **Instructions for External Examiner:** The question paper shall be divided in two sections. **Section ‘A’** shall comprise of eight short answer type questions from whole of the syllabus carrying two marks each, which shall be compulsory. Answer to each question should not exceed 50 words normally.
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3. All questions will carry equal marks.

MARKETING:

INTEGRATED MARKETING COMMUNICATION

PAPER CODE:22MC406MMEL1

UNIT-I

The growth of advertising and promotion, the evolution of IMC and a contemporary perspective, Promotional Mix: a tool for IMC, Analysis of the communication process, Role of IMC in the marketing process, Developing Marketing Planning Programme, Role of Advertising and Promotion.

UNIT-II

Participants in the IMC process: The clients Role, Role of advertising agencies, Types of Ad agencies, Agency compensation, evaluating agencies; An Overview of Consumer Behavior: Consumer decision- making process, Environmental influences on consumer behavior, Alternate approaches to consumer behavior

UNIT-III

Analyzing the communication process: A basic model of Communication, cognitive response approach, elaboration likelihood model; Source message and channel factors; Objectives and budgeting for IMC programmes: Establishing objectives and budgeting for promotional programmes; DAGMAR: An approach to setting objectives, problems in setting objectives, Establishing and allocating the promotional budget; Developing the IMC programme: Creative Strategy: Planning & development, Implementation and evaluation.

UNIT-IV

Media planning and Strategy: Developing the media plan, Establishing media objectives, Developing and implementing media strategies, Evaluation and follow-up; Evaluation of media: television & Radio, Evaluation of Print Media: Support Media, Direct Marketing, Direct Selling, The internet and interactive media, sales promotion, public relation, publicity and corporate advertising. Measure the effectiveness of the promotional programme. International advertising and promotion, regulation of advertising and promotion, evaluating the social, ethical and economic

Aspects of advertising and promotion

SUGGESTED READINGS:

1. Blakeman, R. *Integrated Marketing Communication: Creative Strategy from Idea to Implementation*, Rowman & Littlefield
2. Dutta, K., *Integrated Marketing Communication*, Oxford Higher Education
3. Belch, G. E., Belch, M. A. and Purani, K., *Advertising and Promotion*, McGraw Hill Education.
4. Batra, R., Myers, J. G. and Aaker, A.D. *Advertising Management*, Pearson Education
5. Percy, L. and Elliot, R., *Strategic Advertising Management*, Oxford publishing
6. Sissors, J.Z. and Baron, R.B. *Advertising Media Planning*, McGraw Hill.
7. Jethwaney, J. and Jain, S., *Advertising Management*, Oxford publishing

NOTE:

1. **Instructions for External Examiner:** The question paper shall be divided in two sections. **Section 'A'** shall comprise of eight short answer type questions from whole of the syllabus carrying two marks each, which shall be compulsory. Answer to each question should not exceed 50 words normally.
2. **Section 'B'** shall comprise of 8 questions (2 questions from each unit). The students will be required to attempt four questions selecting one question from each unit.
3. All questions will carry equal marks.

External Marks: 80
Internal Marks: 20
Time: 3 hr

RETAIL MANAGEMENT
PAPER CODE: 22MC406MMEL2

UNIT-I

Introduction to Retail- Evolution of Retail, Organized Vs Unorganized retailing, Retail Mix, theories of retail development, Types of Retailers; Careers in Retailing; Understanding Consumers.

UNIT-II

Retail Locations- Planned and Unplanned, Retail Site Location- Site Characteristics, Trade Area Characteristics, Location and Site Evaluation; Store Layout and Design; Space Management; Visual Merchandising; Atmospherics

UNIT-III

Managing Merchandise - Merchandise Planning, Process, Forecasting Sales, Developing Assortment Plans, National Brands and Private Labels; Retail Pricing- Setting Retail Prices, Price Adjustments, Pricing Strategies; Retail Communication Mix.

UNIT-IV

Information and Supply Chain Management- Information Flows, Logistics, Distribution Centre. Contemporary issues in Retail-Significance of retail as an industry, Retail scenario at International and National Level, Technology in Retailing, Multi-channel Retailing, E-Retailing: Future of e-retailing, Challenges for traditional retail and e-retail, FDI in Retail.

SUGGESTED READINGS:

1. Pradhan, S., *Retailing Management Text and Cases*, Mc Graw Hill Education, New Delhi
2. Levy, Micheal, Weitz, Barton, A. and Pandit, Ajay, *Retailing Management*, Tata McGraw Hill, New Delhi
3. Berman, Barry and Evans, Joel, R., *Retail Management; A Strategic Approach*; PHI/Pearson Education; New Delhi
4. Newman, Andrew, J. & Cullen, Peter, *Retailing: Environment & Operations*, Vikas Publishing House; New Delhi.

5. Gilber, David, *Retail Marketing Management*, Pearson Education, New Delhi.

NOTE:

1. **Instructions for External Examiner:** The question paper shall be divided in two sections. **Section ‘A’** shall comprise of eight short answer type questions from whole of the syllabus carrying two marks each, which shall be compulsory. Answer to each question should not exceed 50 words normally.
2. **Section ‘B’** shall comprise of 8 questions (2 questions from each unit). The students will be required to attempt four questions selecting one question from each unit.
3. All questions will carry equal marks.

External Marks: 80
Internal Marks: 20
Time: 3 hrs

MARKETING CONCEPTS AND DECISIONS
PAPER CODE: 22MC406MMEL3

Unit-I

Introduction: Concept, nature, scope and importance of marketing. Understanding concepts of Relationship Marketing, Integrated Marketing, Internal and Marketing Performance Marketing. Marketing the Customer Value: The Value Delivery, Value Chain, Core Competencies. Strategic Marketing
Planning: Corporate and Division Strategic Planning, Business Unit Strategic Planning.

Unit-II

Market Analysis and Selection: Marketing environment-Macro and Micro Components and their impact on marketing decisions; Market segmentation and Targeting; Buyer behavior; Consumer decision making process. Creating Customer Value, Satisfaction and Loyalty.

Unit-III

Product Decisions: Concept of a product; Classification of products; Major product decisions; Product line and product mix; Branding; Packaging and labeling; Product life-cycle: strategic implications; New product development and consumer adoption process.
Pricing Decisions: Factors affecting price determination; Pricing policies and strategies

Unit-IV

Promotion Decisions; Communication process; Promotion mix, advertising, personal selling, sales promotion, publicity and public relations; Determining advertising budget; Copy designing and its testing; Media selection; Advertising effectiveness; Sales promotion – tools and techniques.
Distribution Channels and Physical Distribution Decisions: Nature, functions and types of distribution channels; distribution channel intermediaries; Channel management decisions; Retailing and wholesaling. Decision – areas in the Management of Physical Distribution.

SUGGESTED READINGS:

1. Direct Tax Law & Practice: Dr V.K.Singhania and Dr.KapilSinghania, Taxmann Publications.

2. Income Tax Law & Practice: Dr. H.C. Mehrotra & Dr. S.P. Goyal, Sahitya Bhawan Agra.
3. Direct Tax Law & Practice: B.B. Lal, Konark Publication, Delhi.
4. Service Tax and VAT: V.S. Datey, Taxmann Publication

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2. **Section 'B'** shall comprise of 8 questions (2 questions from each unit). The students will be required to attempt four questions selecting one question from each unit.3. All questions will carry equal marks.